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Annual report of the International Tribunal for the Law of the Sea for 2014

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I. Introduction

1. The present report of the International Tribunal for the Law of the Sea is submitted to the Meeting of States Parties under rule 6, paragraph 3 (d), of the Rules of Procedure for Meetings of States Parties and covers the period from 1 January to 31 December 2014.

2. The Tribunal was established by the 1982 United Nations Convention on the Law of the Sea. It functions in accordance with the relevant provisions of parts XV and XI of the Convention, the Statute of the Tribunal, as contained in annex VI to the Convention, and the Rules of the Tribunal.

II. Organization of the Tribunal

3. The Tribunal is composed of 21 members, elected by the States parties to the Convention in the manner provided for in article 4 of the Statute.

4. In accordance with article 5, paragraph 1, of the Statute, the terms of office of seven members expired on 30 September 2014.

5. Until 30 September 2014, the composition of the Tribunal was as follows:

Order of precedence	*Country*	*Date of expiry of term of office*
President		
Shunji Yanai	Japan	30 September 2014
Vice-President		
Albert Hoffmann	South Africa	30 September 2014
Judges		
Vicente Marotta Rangel	Brazil	30 September 2017
L. Dolliver M. Nelson	Grenada	30 September 2014
P. Chandrasekhara Rao	India	30 September 2017
Joseph Akl	Lebanon	30 September 2017
Rüdiger Wolfrum	Germany	30 September 2017
Tafsir Malick Ndiaye	Senegal	30 September 2020
José Luis Jesus	Cabo Verde	30 September 2017
Jean-Pierre Cot	France	30 September 2020
Anthony Amos Lucky	Trinidad and Tobago	30 September 2020
Stanislaw Pawlak	Poland	30 September 2014
Helmut Türk	Austria	30 September 2014

Order of precedence	*Country*	*Date of expiry of term of office*
James Kateka	United Republic of Tanzania	30 September 2014
Zhiguo Gao	China	30 September 2020
Boualem Bouguetaia	Algeria	30 September 2017
Vladimir Vladimirovich Golitsyn	Russian Federation	30 September 2017
Jin-Hyun Paik	Republic of Korea	30 September 2014
Elsa Kelly	Argentina	30 September 2020
David Joseph Attard	Malta	30 September 2020
Markiyan Z. Kulyk	Ukraine	30 September 2020

6. Since 1 October 2014, the composition of the Tribunal has been as follows:

Order of precedence	*Country*	*Date of expiry of term of office*
President		
Vladimir Vladimirovich Golitsyn	Russian Federation	30 September 2017
Vice-President		
Boualem Bouguetaia	Algeria	30 September 2017
Judges		
Vicente Marotta Rangel	Brazil	30 September 2017
P. Chandrasekhara Rao	India	30 September 2017
Joseph Akl	Lebanon	30 September 2017
Rüdiger Wolfrum	Germany	30 September 2017
Tafsir Malick Ndiaye	Senegal	30 September 2020
José Luis Jesus	Cabo Verde	30 September 2017
Jean-Pierre Cot	France	30 September 2020
Anthony Amos Lucky	Trinidad and Tobago	30 September 2020
Stanislaw Pawlak	Poland	30 September 2023
Shunji Yanai	Japan	30 September 2023
James Kateka	United Republic of Tanzania	30 September 2023
Albert Hoffmann	South Africa	30 September 2023
Zhiguo Gao	China	30 September 2020

Order of precedence	*Country*	*Date of expiry of term of office*
Jin-Hyun Paik	Republic of Korea	30 September 2023
Elsa Kelly	Argentina	30 September 2020
David Joseph Attard	Malta	30 September 2020
Markiyan Z. Kulyk	Ukraine	30 September 2020
Alonso Gómez-Robledo Verduzco	Mexico	30 September 2023
Tomas Heidar	Iceland	30 September 2023

7. The Registrar of the Tribunal is Philippe Gautier (Belgium). The Deputy Registrar is Doo-young Kim (Republic of Korea).

A. Changes in the composition of the Tribunal

1. Election of seven members of the Tribunal

8. The triennial election to fill the positions of seven members whose terms of office expired on 30 September 2014 was held during the twenty-fourth Meeting of States Parties, held from 9 to 13 June 2014.

9. Acting pursuant to article 4, paragraph 2, of the Statute, the Registrar, in a note verbale dated 16 December 2013, invited the States parties to the Convention to submit within the two-month period from 13 January to 12 March 2014 the names of candidates they might wish to nominate for election as members of the Tribunal. An alphabetical list of all persons nominated, with an indication of the States parties having nominated them, was then prepared by the Registrar and submitted to the States parties as document SPLOS/265, dated 17 March 2014. In addition, a list of nominations was posted on the website of the Tribunal in March 2014.

10. On 11 June 2014, the twenty-fourth Meeting of States Parties re-elected Judges Yanai, Hoffmann, Pawlak, Kateka and Paik, and elected Alonso Gómez-Robledo Verduzco and Tomas Heidar.

2. Solemn declaration

11. Pursuant to article 11 of the Statute, all members of the Tribunal are required, before taking up their duties, to make a solemn declaration that they will exercise their powers impartially and conscientiously. The declaration is to be made at the first public sitting at which the member is present.

12. The solemn declaration provided for in article 5 of the Rules was made by Judges Gómez-Robledo and Heidar at a public sitting of the Tribunal on 1 October 2014. Pursuant to paragraph 3 of that article, re-elected members were not required to make a new declaration.

B. Election of the President and the Vice-President

13. On 1 October 2014, the judges elected Judge Vladimir Golitsyn President of the Tribunal and Judge Boualem Bouguetaia Vice-President. The President and the Vice-President entered upon their functions forthwith. As provided for in article 12 of the Statute, both the President and the Vice-President are elected for a term of three years.

III. Chambers

A. Seabed Disputes Chamber

14. In accordance with article 35, paragraph 1, of the Statute, the Seabed Disputes Chamber consists of 11 judges selected by the Tribunal from among its elected members. The members of the Chamber are selected triennially.

15. Pursuant to article 23 of the Rules, the terms of office of members selected on 6 October 2011 expired on 30 September 2014. Until that date, the composition of the Chamber, in order of precedence, was as follows: Judge Golitsyn, President; Judges Marotta Rangel, Nelson, Chandrasekhara Rao, Akl, Wolfrum, Ndiaye, Jesus, Türk, Gao and Bouguetaia, members.

16. During the thirty-eighth session, on 2 October 2014, the Tribunal selected the members of the Seabed Disputes Chamber. As required under the Statute, the judges of the Chamber were selected in such a manner as to ensure the representation of the principal legal systems of the world and equitable geographical distribution. The members of the Chamber entered upon their duties forthwith and elected Judge Jesus President of the Chamber. The composition of the Chamber, in order of precedence, is as follows: Judge Jesus, President; Judges Akl, Ndiaye, Cot, Lucky, Pawlak, Yanai, Kateka, Paik, Kelly and Attard, members.

17. The terms of office of the members of the Chamber expire on 30 September 2017.

B. Special chambers

1. Chamber of Summary Procedure

18. The Chamber of Summary Procedure is established in accordance with article 15, paragraph 3, of the Statute and consists of five members and two alternates. In accordance with article 28 of the Rules, the President and the Vice-President of the Tribunal are ex officio members of the Chamber, with the President of the Tribunal serving as President of the Chamber. The Chamber is constituted annually.

19. During the thirty-eighth session, on 2 October 2014, the Chamber was constituted for the period from 1 October 2014 to 30 September 2015. The members of the Chamber, in order of precedence, are as follows: Judge Golitsyn, President; Vice-President Bouguetaia and Judges Chandrasekhara Rao, Wolfrum and Jesus, members; Judges Cot and Attard, alternates.

2. Chamber for Fisheries Disputes

20. On 20 February 1997, the Tribunal established the Chamber for Fisheries Disputes in accordance with article 15, paragraph 1, of the Statute.

21. The terms of office of the members of the Chamber selected on 4 October 2011 expired on 30 September 2014. Until that date, the composition of the Chamber, in order of precedence, was as follows: Judge Ndiaye, President; Judges Cot, Pawlak, Kateka, Gao, Paik, Kelly, Attard and Kulyk, members.

22. During the thirty-eighth session, on 2 October 2014, the Tribunal selected the members of the Chamber for Fisheries Disputes for a three-year term. The members of the Chamber entered upon their duties forthwith and elected Judge Lucky President of the Chamber. The composition of the Chamber, in order of precedence, is as follows: Judge Lucky, President; Judges Marotta Rangel, Wolfrum, Ndiaye, Yanai, Kateka, Gao, Kulyk and Heidar, members.

23. The terms of office of the members of the Chamber expire on 30 September 2017.

3. Chamber for Marine Environment Disputes

24. On 20 February 1997, the Tribunal established the Chamber for Marine Environment Disputes in accordance with article 15, paragraph 1, of the Statute.

25. The terms of office of the members of the Chamber selected on 4 October 2011 expired on 30 September 2014. Until that date, the composition of the Chamber, in order of precedence, was as follows: Judge Lucky, President; Judges Wolfrum, Cot, Bouguetaia, Golitsyn, Paik and Kelly, members.

26. During the thirty-eighth session, on 2 October 2014, the Tribunal selected the members of the Chamber for Marine Environment Disputes for a three-year term. The members of the Chamber entered upon their duties forthwith and elected Judge Kateka President of the Chamber. The composition of the Chamber, in order of precedence, is as follows: Judge Kateka, President; Judges Pawlak, Hoffmann, Gao, Paik, Kelly, Attard, Kulyk and Gómez-Robledo, members.

27. The terms of office of the members of the Chamber expire on 30 September 2017.

4. Chamber for Maritime Delimitation Disputes

28. On 16 March 2007, the Tribunal established the Chamber for Maritime Delimitation Disputes in accordance with article 15, paragraph 1, of the Statute.

29. The terms of office of the members of the Chamber selected on 4 October 2011 expired on 30 September 2014. Until that date, the composition of the Chamber, in order of precedence, was as follows: Judge Yanai, President; Judges Nelson, Chandrasekhara Rao, Akl, Wolfrum, Ndiaye, Jesus, Cot, Pawlak, Gao and Bouguetaia, members.

30. During the thirty-eighth session, on 2 October 2014, the Tribunal selected the members of the Chamber for Maritime Delimitation Disputes for a three-year term. The members of the Chamber entered upon their duties forthwith. The composition of the Chamber, in order of precedence, is as follows: Judge Golitsyn, President;

Judges Bouguetaia, Chandrasekhara Rao, Wolfrum, Ndiaye, Jesus, Yanai, Hoffmann, Gao, Gómez-Robledo and Heidar, members.

31. The terms of office of the members of the Chamber expire on 30 September 2017.

IV. Committees

32. During the thirty-eighth session, on 2 October 2014, the Tribunal reconstituted its committees. The new composition is as follows.[1]

A. Committee on Budget and Finance

33. The members of the Committee on Budget and Finance are: Judge Akl, Chairman; Judges Jesus, Cot, Yanai, Hoffmann, Gao, Kelly, Attard and Kulyk, members.

B. Committee on Rules and Judicial Practice

34. The members of the Committee on Rules and Judicial Practice are: President Golitsyn, Chairman; Vice-President Bouguetaia; Judges Marotta Rangel, Chandrasekhara Rao, Wolfrum, Ndiaye, Jesus (ex officio member as President of the Seabed Disputes Chamber), Cot, Pawlak, Yanai, Kateka, Hoffmann and Gómez-Robledo, members.

C. Committee on Staff and Administration

35. The members of the Committee on Staff and Administration are: Judge Paik, Chairman; Judges Wolfrum, Jesus, Lucky, Pawlak, Yanai and Attard, members.

D. Committee on Library, Archives and Publications

36. The members of the Committee on Library, Archives and Publications are: Judge Wolfrum, Chairman; Judges Marotta Rangel, Ndiaye, Pawlak, Paik, Kelly, Attard, Kulyk and Gómez-Robledo, members.

E. Committee on Buildings and Electronic Systems

37. The members of the Committee on Buildings and Electronic Systems are: Judge Kulyk, Chairman; Judges Cot, Lucky, Gao and Heidar, members.

[1] For the terms of reference of the committees, see: SPLOS/27, paras. 37-40, SPLOS/50, paras. 36-37, and SPLOS/136, para. 46.

F. Committee on Public Relations

38. The members of the Committee on Public Relations are: Judge Gao, Chairman; Judges Chandrasekhara Rao, Akl, Jesus, Kateka, Kelly, Gómez-Robledo and Heidar, members.

V. Meetings of the Tribunal

39. In 2014, judicial meetings of the Tribunal were held as follows:

(a) **Case No. 19 on the list of cases of the Tribunal (Merits):**

The M/V "Virginia G" Case (Panama/Guinea-Bissau)

The Tribunal met from 13 to 25 February 2014, from 24 to 31 March 2014 and on 10 and 11 April 2014 to consider and adopt the draft judgment. The Tribunal delivered its judgment on 14 April 2014;

(b) **Case No. 21 on the list of cases of the Tribunal (advisory opinion):**

Request for an advisory opinion submitted by the Sub-Regional Fisheries Commission (SRFC)

Initial deliberations of the Tribunal were held on 29 August and 1 September 2014. The oral proceedings took place from 2 to 5 September and the Tribunal met for deliberations from 8 to 26 September 2014. According to the schedule of proceedings, the advisory opinion in this case will be rendered in April 2015.

40. The Tribunal also held two sessions devoted to legal and judicial matters and organizational and administrative matters: the thirty-seventh session was held from 10 to 21 March 2014 and the thirty-eighth session from 29 September to 10 October 2014.

41. The Tribunal decided to hold its thirty-ninth session from 9 to 20 March 2015 to deal with legal matters having a bearing on the judicial work of the Tribunal and with organizational and administrative matters.

VI. Judicial work of the Tribunal

A. *The M/V "Virginia G" Case (Panama/Guinea-Bissau)*

42. On 4 July 2011, proceedings were instituted before the Tribunal through the notification of a special agreement in a dispute concerning the vessel *Virginia G* (case No. 19 on the list of cases).

43. By an order dated 18 August 2011, the President fixed 4 January 2012 as the time limit for the filing of the memorial by Panama and 21 May 2012 as the time limit for the filing of the counter-memorial by Guinea-Bissau.

44. On 30 September 2011, the Tribunal adopted an order authorizing the submission of a reply by Panama and a rejoinder by Guinea-Bissau and fixing 21 August and 21 November 2012, respectively, for the filing of those pleadings.

45. Subsequently, by an order dated 23 December 2011, the President extended the time limits for the submission of the memorial and the counter-memorial to 23 January 2012 and 11 June 2012, respectively. The memorial and the counter-memorial were duly filed within the extended time limits.

46. By an order dated 8 August 2012, the President extended the time limits for the filing of the reply and the rejoinder to 28 August 2012 and 28 November 2012, respectively. The reply and the rejoinder were duly filed within the extended time limits.

47. Both Panama and Guinea-Bissau chose judges ad hoc pursuant to article 17 of the Statute and article 19 of the Rules. Tullio Treves was chosen as Judge ad hoc by Panama and José Manuel Sérvulo Correia was chosen as Judge ad hoc by Guinea-Bissau.

48. In its counter-memorial, Guinea-Bissau had submitted a counterclaim. On 2 November 2012, the Tribunal adopted an order finding that the counterclaim presented by Guinea-Bissau was admissible under article 98, paragraph 1, of the Rules. The Tribunal also authorized the submission by Panama of an additional pleading relating solely to the counterclaim submitted by Guinea-Bissau, and fixed 21 December 2012 as the time limit for the filing. Panama duly filed the additional pleading within that time limit.

49. By a further order, dated 24 April 2013, the Tribunal fixed 2 September 2013 as the date for the opening of the hearing.

50. The hearing took place from 2 to 6 September 2013, during which the parties presented their oral statements at eight public sittings. In accordance with article 75, paragraph 2, of the Rules, the parties presented the following final submissions in relation to the claim:

On behalf of Panama:

"Panama respectfully requests the International Tribunal to declare, adjudge and order that:

"(1) The International Tribunal has full jurisdiction under the Special Agreement and under the Convention to entertain the full claims made on behalf of Panama;

"(2) The claims submitted by Panama are admissible;

"(3) The claims submitted by Panama are well founded;

"(4) The actions taken by Guinea-Bissau, especially those taken on the 21 August 2009, against the *Virginia G*, violated Panama's right and that of its vessel to enjoy freedom of navigation and other internationally lawful uses of the sea in terms of article 58(1) of the Convention;

"(5) Guinea-Bissau violated article 56(2) of the Convention;

"(6) Guinea-Bissau violated article 73(1) of the Convention;

"(7) Guinea-Bissau violated article 73(2) of the Convention;

"(8) Guinea-Bissau violated article 73(3) of the Convention;

"(9) Guinea-Bissau violated article 73(4) of the Convention;

"(10) Guinea-Bissau used excessive force in boarding and arresting the *Virginia G*, in violation of the Convention and of international law;

"(11) Guinea-Bissau violated the principles of articles 224 and 110 of the Convention;

"(12) Guinea-Bissau violated article 225 of the Convention [on the Law of the Sea] as well as the [Convention for the Suppression of Unlawful Acts against the Safety of Maritime Navigation], as well as the fundamental principles of safety of life at sea and collision prevention;

"(13) Guinea-Bissau violated article 300 of the Convention;

"(14) Guinea-Bissau is to immediately return the gas oil confiscated on 20 November 2009, of equivalent or better quality, or otherwise to pay adequate compensation;

"(15) Guinea-Bissau is to pay in favour of Panama, the *Virginia G*, her owners, crew and all persons and entities with an interest in the vessel's operations, compensation for damages and losses caused as a result of the aforementioned violations, in the amount quantified and claimed by Panama in paragraph 450 of its reply (p. 84), or in an amount deemed appropriate by the International Tribunal;

"(16) As an exception to point 15, the amount of moral damages requested in paragraph 470 of the reply as due to Panama for moral damages is withdrawn, and replaced by a request for a declaration of "satisfaction"/apology to the attention of the Republic of Panama, for the derogatory and unfounded accusations against the *Virginia G* and her flag State and as regards all aspects of the merits of the *Virginia G* dispute as from 21 August 2009;

"(17) Guinea-Bissau is to pay interest on all amounts held by the International Tribunal to be due by Guinea-Bissau;

"(18) Guinea-Bissau is to reimburse all costs and expenses incurred by Panama in the preparation of this case, including, without limitation, the costs incurred in this case before the International Tribunal, with interest thereon; or

"(19) In the alternative to the previous paragraph 15, Guinea-Bissau is to compensate Panama, the *Virginia G*, her owners, crew (or spouse or dependant in the case of Master Guerrero), charterers and all persons and entities with an interest in the vessel's operations in the form of any other compensation or relief that the International Tribunal deems fit."

On behalf of Guinea-Bissau:

"For the reasons given in writing and in oral argument, or any of them, or for any other reason that the International Tribunal deems to be relevant, the Government of the Republic of Guinea-Bissau respectfully requests the International Tribunal to adjudge and declare that:

"(1) The International Tribunal has no jurisdiction about claims related to the vessel *Iballa G*;

"(2) The claims submitted by Panama are inadmissible due to the nationality of *Virginia G*, the absence of a right of diplomatic protection concerning foreigners, or the lacking exhaustion of local remedies, and should therefore be dismissed.

"Alternatively, that:

"(1) The actions of the Republic of Guinea-Bissau did not violate the right of Panama and of the vessels flying her flag to enjoy freedom of navigation and other internationally lawful [uses] of the sea, as set forth in terms of article 58(1) of the Convention;

"(2) Guinea-Bissau laws can be applied for the purpose of controlling the bunkering to fishing vessels in the exclusive economic zone;

"(3) Guinea-Bissau did not violate article 56(2) of the Convention;

"(4) Guinea-Bissau did not violate article 73(1) of the Convention;

"(5) Guinea-Bissau did not violate article 73(2) of the Convention;

"(6) Guinea-Bissau did not violate article 73(3) of the Convention;

"(7) Guinea-Bissau did not violate article 73(4) of the Convention;

"(8) Guinea-Bissau has not used excessive force in boarding and arresting the *Virginia G*;

"(9) Guinea-Bissau did not violate the principles of articles 224 and 110 of the Convention;

"(10) Guinea-Bissau did not violate neither article 225 of the Convention [on the Law of the Sea] nor the [Convention for the Suppression of Unlawful Acts against the Safety of Maritime Navigation], not even the principles of safety of life at sea and collision prevention;

"(11) Guinea-Bissau did not violate article 300 of the Convention;

"(12) The Republic of Guinea-Bissau has no obligation to immediately return to Panama the discharged gasoil or to pay any compensation for it;

"(13) The Republic of Guinea-Bissau has no obligation to pay in favour of Panama, the *Virginia G*, her owners, crew and any persons or entities with an interest on the vessel's operations any compensation for damages and losses;

"(14) The Republic of Guinea-Bissau has no obligation to give apologies to the Republic of Panama;

"(15) The Republic of Guinea-Bissau has no obligation to pay any interest;

"(16) The Republic of Guinea-Bissau has no obligation to pay costs and expenses incurred by Panama;

"(17) The Republic of Guinea-Bissau has no obligation to pay any compensation or relief to Panama, the *Virginia G*, her owners, charterers or any other persons or entities with interest in the vessel's operation."

51. The Tribunal delivered its judgment in the case on 14 April 2014.

52. The facts of the case may be summarized as follows. The *M/V Virginia G*, an oil tanker flying the flag of Panama, was supplying gas oil to foreign vessels fishing in the exclusive economic zone of Guinea-Bissau when it was arrested on 21 August 2009 by the authorities of Guinea-Bissau for unauthorized sale of fuel. On 27 August 2009, the authorities of Guinea Bissau confiscated the vessel and the gas oil on board "for the repeated practice of fishing-related activities in the form of 'unauthorized sale of fuel to ships fishing in [the] exclusive economic zone [of Guinea Bissau]'". Subsequently, the vessel was released by decision of the authorities of Guinea-Bissau, which was notified to the shipowner on 6 October 2010.

53. In its judgment, the Tribunal found that it had jurisdiction over the dispute and rejected the objections raised by Guinea-Bissau to the admissibility of claims of Panama based on the alleged lack of genuine link between the *Virginia G* and Panama, the nationality of claims and the alleged failure to exhaust local remedies.

54. The main question examined by the Tribunal was whether Guinea-Bissau had violated the Convention when it arrested, and later confiscated, the *Virginia G*. In examining this question, the Tribunal clarified that its task was to deal with a dispute relating to bunkering activities in support of foreign vessels fishing in the exclusive economic zone of a coastal State. The Tribunal then addressed the specific issue of whether Guinea-Bissau, under the Convention, had jurisdiction to regulate bunkering of foreign vessels fishing in its exclusive economic zone. After analysing the relevant provisions of the Convention and the practice of States in that regard, the Tribunal expressed its view that "the regulation by a coastal State of bunkering of foreign vessels fishing in its exclusive economic zone is among those measures which the coastal State may take in its exclusive economic zone to conserve and manage its living resources under article 56 of the Convention, read together with article 62, paragraph 4, of the Convention" and noted that "[t]his view is confirmed by State practice which has developed after the adoption of the Convention" (see para. 217 of the judgment). The Tribunal thus concluded that "the bunkering of foreign vessels engaged in fishing in the exclusive economic zone is an activity which may be regulated by the coastal State concerned", and that "[t]he coastal State, however, does not have such competence with regard to other bunkering activities, unless otherwise determined in accordance with the Convention" (see para. 223 of the judgment).

55. After deciding that the legislation of Guinea-Bissau concerning bunkering of fishing vessels was in conformity with articles 56 and 62, paragraph 4, of the Convention, the Tribunal turned its attention to the question of whether the application of the legislation of Guinea-Bissau in the case of the *Virginia G* had violated the Convention. In that regard, the Tribunal first established, on the basis of the evidence before it, that the *Virginia G* did not have the written authorization required by the legislation of Guinea-Bissau for bunkering. It then examined the sanctions provided for under the laws and regulations of Guinea-Bissau, observing that the legislation of that country contemplated the possibility of confiscating bunkering vessels. On that point, the Tribunal noted that, according to article 73, paragraph 1, of the Convention, the coastal State may take such measures "as may be necessary to ensure compliance with the laws and regulations adopted by it in conformity with this Convention", adding that it was within the Tribunal's competence to establish whether the legislation promulgated by Guinea-Bissau for the exclusive economic zone was in conformity with the Convention and whether the measures taken in implementing this legislation were necessary. In addition, the Tribunal stated that providing for the confiscation of a vessel offering bunkering services to foreign vessels fishing in the exclusive economic zone of Guinea-Bissau was not, per se, in violation of article 73, paragraph 1, of the Convention, and that whether or not confiscation was justified in a given case depended on the facts and circumstances of the case.

56. The Tribunal further examined whether the confiscation of the *Virginia G* and the gas oil on board was justified. On that matter, the Tribunal noted that article 73, paragraph 1, of the Convention referred to the right of coastal States to board, inspect and arrest the vessels concerned, and found therefore that neither the boarding and inspection nor the arrest of the *Virginia G* violated article 73, paragraph 1, of the Convention. It then reiterated that, pursuant to article 73, paragraph 1, of the Convention, the enforcement measures taken have to be "necessary" to ensure compliance with the laws and regulations adopted by the coastal State in conformity with the Convention. In that regard, after determining that the breach of the obligation to obtain written authorization for bunkering and to pay the prescribed fee was a serious violation, the Tribunal observed that the failure to obtain such authorization was rather the consequence of a misinterpretation of the correspondence between the representatives of the fishing vessels and the relevant authorities of Guinea-Bissau than an intentional violation of the national law of Guinea-Bissau. The Tribunal was of the view, in the light of the circumstances of the case, that the confiscation of the vessel and the gas oil on board was not necessary either to sanction the violation committed or to deter the vessels or their operators from repeating the violation. The Tribunal, therefore, found that the confiscation by Guinea-Bissau of the *Virginia G* and the gas oil on board was in violation of article 73, paragraph 1, of the Convention.

57. The Tribunal then addressed the allegations of Panama that Guinea-Bissau had violated article 73, paragraphs 2, 3, and 4, of the Convention. It considered that the applicable law of Guinea-Bissau concerning the prompt release of arrested fishing vessels and their crews upon the posting of a reasonable bond or other financial security was consistent with the provisions of article 73, paragraph 2, of the Convention, finding therefore that Guinea-Bissau did not violate article 73, paragraph 2, of the Convention. With regard to Panama's allegation that, by de facto imprisoning the crew, Guinea-Bissau was in breach of article 73, paragraph 3, of the

Convention, the Tribunal found that, in the case before it, there was no penalty of imprisonment imposed on members of the crew of the *Virginia G* and that Guinea-Bissau therefore did not violate article 73, paragraph 3, of the Convention. The Tribunal also found that, by failing to notify Panama as the flag State of the detention and arrest of the *Virginia G* and subsequent actions taken against the vessel and its cargo, Guinea-Bissau violated the requirements of article 73, paragraph 4, of the Convention and thus deprived Panama of its right as a flag State to intervene at the initial stages of actions taken against the *Virginia G* and during the subsequent proceedings.

58. The Tribunal dismissed the allegations made by Panama that Guinea-Bissau had violated the principles of articles 110, 224, 225 and 300 of the Convention and that Guinea-Bissau had used excessive force in boarding and arresting the vessel.

59. As regards the counterclaim of Guinea-Bissau based on the alleged violation by Panama of article 91 of the Convention, the Tribunal noted that a genuine link existed between Panama and the *Virginia G* at the time of the incident and, therefore, concluded that the counterclaim presented by Guinea-Bissau was unfounded.

60. In the light of its findings that Guinea-Bissau had violated article 73, paragraph 1, and article 73, paragraph 4, of the Convention, the Tribunal considered the issue of reparation due to Panama. In assessing the compensation claims made by Panama, the Tribunal found that only damages and losses related to the value of the gas oil confiscated and the cost of repairing the vessel were direct consequences of the illegal confiscation. It therefore decided to award Panama compensation as follows:

(a) Value of 532.2 tons of gas oil confiscated at a price of $730 per ton in the amount of $388,506.00; with interest at the rate of 2.862 per cent, compounded annually and payable from 20 November 2009 until the date of the judgment;

(b) Cost of repairs to the vessel in the amount of €146,080.80; with interest at the rate of 3.165 per cent, compounded annually and payable from 18 March 2011 until the date of the judgment.

B. *Request for an advisory opinion submitted by the Sub-Regional Fisheries Commission (SRFC)*

61. The Sub-Regional Fisheries Commission is a regional fisheries organization composed of seven member States: Cabo Verde, Gambia, Guinea, Guinea-Bissau, Mauritania, Senegal and Sierra Leone. During its fourteenth session (27-28 March 2013), the Conference of Ministers of the Sub-Regional Fisheries Commission adopted a resolution by which it decided, in accordance with article 33 of the Convention on the Determination of the Minimal Conditions for Access and Exploitation of Marine Resources within the Maritime Areas under Jurisdiction of the Member States of the Sub-Regional Fisheries Commission, of 2012, to authorize the Permanent Secretary of the Commission to seize the Tribunal in order to obtain its advisory opinion on the following matters:

(1) What are the obligations of the flag State in cases where illegal, unreported and unregulated fishing activities are conducted within the exclusive economic zone of third-party States?

(2) To what extent shall the flag State be held liable for illegal, unreported and unregulated fishing activities conducted by vessels sailing under its flag?

(3) Where a fishing licence is issued to a vessel within the framework of an international agreement with the flag State or with an international agency, shall the State or international agency be held liable for the violation of the fisheries legislation of the coastal State by the vessel in question?

(4) What are the rights and obligations of the coastal State in ensuring the sustainable management of shared stocks and stocks of common interest, especially the small pelagic species and tuna?

62. The request was received by the Tribunal on 28 March 2013 and entered in the list of cases of the Tribunal as case No. 21.

63. On 24 May 2013, the Tribunal adopted an order and fixed 29 November 2013 as the time limit for the presentation of written statements. The time limit for the submission of written statements was extended to 19 December 2013 by an order of the President dated 3 December 2013.

64. Within this time limit, written statements were filed by the following States parties to the Convention, which are listed in chronological order by date of submission: Saudi Arabia, Germany, New Zealand, China, Somalia, Ireland, Federated States of Micronesia, Australia, Japan, Portugal, Chile, Argentina, United Kingdom of Great Britain and Northern Ireland, Thailand, Netherlands, European Union, Cuba, France, Spain, Montenegro, Switzerland and Sri Lanka. Within the same time limit, written statements were also submitted by the Sub-Regional Fisheries Commission and the following six organizations, which are listed in chronological order by date of submission: Forum Fisheries Agency, International Union for Conservation of Nature,, Caribbean Regional Fisheries Mechanism, United Nations, Food and Agriculture Organization of the United Nations, Central American Fisheries and Aquaculture Organization. Those written statements were made accessible to the public on the Tribunal's website.

65. A statement by a State not party to the Convention (United States of America) was submitted to the Tribunal. The Tribunal decided that this statement should be considered as part of the case file and should be posted on the Tribunal's website, in a separate section of documents related to the case, entitled "States Parties to the 1995 Straddling Fish Stocks Agreement".

66. In addition, a statement was submitted by a non-governmental international organization (World Wide Fund for Nature), which was informed by the Registrar, in a letter dated 4 December 2013, that its statement would not be considered part of the case file, but would be placed on the Tribunal's website in a separate section of documents relating to the case.

67. By an order dated 20 December 2013, the President fixed 14 March 2014 as the time limit within which States parties to the Convention and intergovernmental organizations having presented written statements could submit written statements on the statements made.

68. Within this time limit, additional written statements were submitted by the following States parties, which are listed in chronological order by date of submission: United Kingdom, New Zealand, European Union, Netherlands and Thailand. Within the same time limit, an additional written statement was also

submitted by the Sub-Regional Fisheries Commission. All the statements were posted on the website of the Tribunal.

69. In addition, a statement was submitted by the World Wide Fund for Nature, which was informed by letter from the Registrar dated 20 March 2014 that its statement would not be included in the case file but would be placed on the Tribunal's website in a separate section of documents relating to the case.

70. By an order dated 14 April 2014, the President fixed 2 September 2014 as the date for the opening of the oral proceedings and invited the States parties, the Sub-Regional Fisheries Commission and the intergovernmental organizations listed in the annex to the order of the Tribunal of 24 May 2013 to participate in these proceedings.

71. Prior to the opening of the oral proceedings, the Tribunal held initial deliberations on 29 August and 1 September 2014.

72. The hearing took place from 2 to 5 September 2014, during which statements were made at four public sittings by the States parties and international organizations in the following order: Sub-Regional Fisheries Commission, Germany, Argentina, Australia, Chile, Spain, Federated States of Micronesia, New Zealand, United Kingdom, Thailand, European Union, Caribbean Regional Fisheries Mechanism and International Union for Conservation of Nature.

VII. Communications and information concerning action taken pursuant to judgments and orders of the Tribunal

73. With respect to *The M/V "Virginia G" Case (Panama/Guinea-Bissau)*, in the course of 2014, the parties communicated information to the Tribunal concerning payment of the compensation awarded to Panama by the Tribunal in its judgment of 14 April 2014. In this regard, a series of letters was exchanged between the parties, copies of which were transmitted to the Tribunal. By letter dated 8 May 2014 addressed to the Agent of Guinea-Bissau, the Agent of Panama requested payment of the compensation "in order to honour and comply with the decision of the [Tribunal]." By communication dated 21 May 2014, the Agent of Guinea-Bissau transmitted a letter to the Agent of Panama stating that "Guinea-Bissau is making all the necessary diligences to comply with the decision of the [Tribunal]". Further to this correspondence, additional communications were exchanged between the parties on the subject.

VIII. Appointment of arbitrators by the President of the Tribunal pursuant to article 3 of annex VII to the Convention

74. In accordance with article 3 of annex VII to the Convention, if the parties to a dispute are unable to agree on the appointment of one or more members of the arbitral tribunal to be appointed by agreement, or on the appointment of the president of the arbitral tribunal, the President of the Tribunal shall make the necessary appointments at the request of any party to the dispute and in consultation with the parties.

75. With regard to the arbitral proceedings instituted under annex VII in the case between the Netherlands and the Russian Federation concerning the vessel *Arctic Sunrise*, it may be recalled that, further to a request from the Netherlands of 15 November 2013, the President of the Tribunal, on 13 December 2013, appointed Alberto Székely Sánchez (Mexico) as an arbitrator in the proceedings, pursuant to article 3 of annex VII to the Convention (SPLOS/267, para. 72). By a letter dated 13 December 2013, the Netherlands requested the President of the Tribunal to appoint three members of the arbitral tribunal being constituted and to name one among them to serve as the president of the arbitral tribunal under annex VII. Further to consultations via correspondence with the parties, the President on 10 January 2014 appointed Thomas Mensah (Ghana), Janusz Symonides (Poland) and Henry Burmester (Australia) as arbitrators and appointed Thomas Mensah as president of the arbitral tribunal.

76. In respect of the arbitral proceedings under annex VII to the Convention instituted by Malta against Sao Tome and Principe in a dispute concerning the vessel *Duzgit Integrity*, it may be recalled that, further to a request from Malta on 4 December 2013, the President, on 27 December 2013, appointed James L. Kateka (United Republic of Tanzania) as arbitrator pursuant to article 3 of annex VII to the Convention (SPLOS/267, para. 73). By a letter dated 4 December 2013, Malta requested the President of the Tribunal to appoint one member of the arbitral tribunal, pursuant to article 3, subparagraphs (c) and (e), of annex VII to the Convention. On 13 March 2014, the President of the Tribunal appointed Alfred Soons (Netherlands) as arbitrator and president of the arbitral tribunal. This appointment was made in consultation with the parties to the dispute.

IX. Legal matters

77. During the period under review, the Tribunal devoted part of its two sessions to the consideration of legal and judicial matters. In this respect, the Tribunal examined various legal issues of relevance to its jurisdiction, its Rules and its judicial procedures. This review was undertaken both by the Tribunal and by its chambers. Some of the main subjects considered are noted below.

A. Jurisdiction, Rules and judicial procedures of the Tribunal

1. Declarations made under articles 287 and 298 of the Convention

78. During the period under review, the Tribunal took note of the information presented by the Registry concerning the status of declarations made under articles 287 and 298 of the Convention.

2. Rules of the Tribunal

79. During the period under review, the Tribunal examined issues relating to the use of experts as provided for in the Convention and the Rules of the Tribunal, on the basis of an information paper prepared by the Registry.

B. Recent developments in law of the sea matters

80. During the period under review, the Tribunal considered reports prepared by the Registry concerning recent developments in law of the sea matters.

C. Chambers

81. During the period under review, the Chambers of the Tribunal held meetings in which they considered reports prepared by the Registry on matters falling under their responsibilities.

X. Agreement on Privileges and Immunities

82. The Agreement on the Privileges and Immunities of the International Tribunal for the Law of the Sea, adopted by the seventh Meeting of States Parties, on 23 May 1997, was deposited with the Secretary-General of the United Nations and opened for signature at United Nations Headquarters for 24 months as from 1 July 1997 (SPLOS 24, para. 27). The Agreement entered into force on 30 December 2001, 30 days after the date of deposit of the tenth instrument of ratification or accession. At the closing date for signature, 21 States had signed the Agreement. As at 31 December 2014, 41 States had ratified or acceded to it.

XI. Relations with the United Nations

83. At the 66th plenary meeting of the sixty-ninth session of the General Assembly, on 9 December 2014, the President of the Tribunal delivered a statement under agenda item 74(a), entitled "Oceans and the law of the sea".[2] In his statement, the President gave an overview of the role played by the Tribunal in exercising its contentious jurisdiction and highlighted the contribution of the Tribunal's jurisprudence to the development of international law and, in particular, the international law of the sea. In that respect, he referred, inter alia, to the *M/V "Virginia G" Case*, in which the Tribunal had delivered its judgment in April 2014. The President emphasized the Tribunal's commitment to advancing the idea of peaceful settlement of disputes by disseminating information and conducting capacity-building programmes.

XII. Headquarters Agreement

84. The Headquarters Agreement between the Tribunal and the Government of the Federal Republic of Germany was signed on 14 December 2004; it defines the legal status of the Tribunal in Germany and regulates the relations between the Tribunal and the host country. In addition to its provisions, the terms and conditions under which the premises are made available to the Tribunal by the Federal Republic of Germany are established in the Agreement between the Tribunal and the Government of the Federal Republic of Germany on the Occupancy and Use of the

[2] The text of the statement is available on the Tribunal's website:www.itlos.org.

Premises of the International Tribunal for the Law of the Sea in the Free and Hanseatic City of Hamburg of 18 October 2000.

85. During the period under review, the Registry, in cooperation with the Federal Building Authorities of Germany, made several improvements to the Tribunal's equipment and systems, in particular with regard to the media technology system in the courtroom.

XIII. Finances

A. Budgetary matters

1. Budget of the Tribunal for 2015-2016

86. The budget proposals for 2015-2016, approved by the Tribunal at its thirty-seventh session, were submitted to the twenty-fourth Meeting of States Parties. The proposals, involving an amount of €20,045,300, were based on an evolutionary approach and guided by the principle of zero growth.

87. The Meeting of States Parties adopted the budget for 2015-2016 in the amount of €18,886,200, which represents a reduction of €1,159,100 compared with the proposed budget. The Meeting of States Parties also requested the Registrar to explore ways of making additional savings in the budget of the Tribunal, keeping in mind the need for the effective functioning of the Tribunal, and to report on this matter to the Meeting of States Parties at its following session.

88. At the thirty-eighth session, the Tribunal considered a report prepared by the Registrar on the implementation of the decision of the twenty-fourth Meeting of States Parties concerning the budget of the Tribunal for 2015-2016. It decided that the matter would be examined at its following session in the light of the budget performance for the financial period 2013-2014, with a view to adopting the report requested by the Meeting of States Parties.

2. Report on budgetary matters for the financial periods 2011-2012 and 2013-2014

89. At its thirty-seventh session, the Tribunal considered the report presented by the Registrar on budgetary matters for the financial periods 2011-2012 and 2013-2014. The report, which was submitted to the twenty-fourth Meeting of States Parties for consideration (SPLOS/268), included the following: information on the surrender of cash surplus for the financial period 2011-2012; the provisional performance report for 2013; and a report on action taken pursuant to the Financial Regulations of the Tribunal (the Tribunal's investments, the Korea International Cooperation Agency trust fund, the Nippon Foundation trust fund, the trust fund for the law of the sea and the China Institute of International Studies trust fund).

3. Cash flow situation

90. At its thirty-seventh and thirty-eighth sessions, the Tribunal took note of the information presented by the Registrar concerning the cash flow situation of the Tribunal.

B. Status of contributions

91. As at 31 December 2014, 122 States parties had made contributions to the 2013-2014 budget, totalling €20,364,586, while 44 States parties had not made any payments with respect to their assessed contributions for 2013-2014. The balance of unpaid contributions with respect to the 2013-2014 budget was €874,534.

92. Furthermore, assessed contributions amounting to €604,515 in respect of the Tribunal's budgets for the financial periods 1996-1997 to 2011-2012 were still pending as at 31 December 2014.

93. The balance of unpaid contributions with respect to the overall budget of the Tribunal amounted to €1,479,049 as at 31 December 2014. In July 2014, the Registrar sent the States parties notes verbales concerning their assessed contributions for the year 2015 of the Tribunal's 2015-2016 budget, and containing information about outstanding contributions to the previous budgets. In December 2014, the Registrar sent notes verbales to the States parties concerned, reminding them of their outstanding contributions to the budgets of the Tribunal.

C. Financial Regulations and Rules

94. The Financial Regulations of the Tribunal, adopted by the thirteenth Meeting of States Parties on 12 June 2003, became effective on 1 January 2004.[3]

95. Pursuant to financial regulation 10.1(a), the Registrar must establish detailed financial rules and procedures in order to ensure effective financial administration and the exercise of economy. In accordance with this provision the Tribunal, at its seventeenth session, approved the Financial Rules, which were submitted to the fourteenth Meeting of States Parties for consideration. The Meeting took note of the Financial Rules of the Tribunal, which, according to rule 114.1, became effective on 1 January 2005 (the Financial Regulations and Rules of the Tribunal are contained in document SPLOS/120).

96. Pursuant to financial regulation 12.1, the twenty-second Meeting of States Parties appointed Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft as the Tribunal's auditor for the financial periods 2013-2014 and 2015-2016.

D. Trust funds and donations

97. On the basis of resolution 55/7, entitled "Oceans and the law of the sea" adopted by the General Assembly on 30 October 2000, a voluntary trust fund has been established by the Secretary-General to assist States in connection with disputes to be settled by the Tribunal. According to information provided by the Division for Ocean Affairs and the Law of the Sea of the Office of Legal Affairs of the United Nations Secretariat, no contributions to the trust fund were made in 2014 and the financial statements of the trust fund showed a balance of $121,335 as at 31 December 2014.

98. In 2007, the Nippon Foundation provided a grant to fund the participation of fellows in a capacity-building and training programme on dispute settlement under

[3] Financial Regulations, regulation 14.1.

the Convention. A trust fund was established by the Registrar for this purpose, pursuant to regulation 6.5 of the Financial Regulations of the Tribunal. For the period 2007-2014, the Nippon Foundation made eight contributions to the grant. As at 31 December 2014, the balance of total reserves stood at €263,775.

99. In 2010, pursuant to a decision of the Tribunal at its twenty-eighth session, the Registrar established a new trust fund for the law of the sea, the terms of reference of which were adopted by the Tribunal and submitted for consideration to the twentieth Meeting of States Parties. The trust fund is intended to promote human resource development in developing countries in the law of the sea and maritime affairs in general. Contributions made to the trust fund are used to provide applicants from developing countries with financial assistance to enable them to participate in the Tribunal's internship programme and the summer academy. States, intergovernmental organizations and agencies, national institutions, non-governmental organizations and international financial institutions, as well as natural and juridical persons, are invited to make voluntary financial or other contributions to the trust fund. Thus far, five contributions have been made to the trust fund to support the internship programme. They are as follows: €25,000 in April 2010, by a company from the Republic of Korea operating in Hamburg; and four contributions in the amount of €15,000 by the Korea Maritime Institute, in October 2011, December 2012, October 2013 and December 2014, respectively. In August 2014, the Institute made an additional contribution to the fund, in the amount of €20,000, to be used for the regional workshop held in Nairobi in cooperation with the Government of Kenya and the Korea Maritime Institute (see para. 131 below). As at 31 December 2014, the balance of total reserves stood at €48,189.

100. In 2012, the China Institute of International Studies provided a grant, in the amount of €100,000, to finance training activities of the Tribunal, including regional workshops, and to provide grants to participants from developing countries in the internship programme and the summer academy. A trust fund was established by the Registrar for that purpose, pursuant to regulation 6.5 of the Financial Regulations of the Tribunal. As at 31 December 2014, the balance of total reserves stood at €15,878.

XIV. Administrative matters

101. During the period under review, the Committees of the Tribunal reviewed various administrative matters within the scope of their activities. Reference is made to some of them in the subsequent paragraphs.

A. Staff Regulations and Staff Rules

102. During the period under review, the Tribunal approved the recommendations of the Committee on Staff and Administration to adopt amendments to the Staff Regulations concerning the retirement age of new staff members, the salary scale for staff in the Professional and higher categories and reimbursement of national income tax. The amendments were intended to ensure compatibility of the Staff Regulations of the Tribunal with the United Nations Common System of Salaries, Allowances and Benefits, pursuant to regulation 12.6 of the Staff Regulations.

103. During the period under review, in the light of the recommendation of the Committee on Staff and Administration, the Tribunal took note of the proposed amendments to the Staff Rules of the Tribunal, inter alia, concerning basic rights and obligations of staff, reinstatement, special leave, sick leave, maternity and paternity leave, disciplinary measures and official travel. Pursuant to regulations 12.2, 12.3 and 12.4 of the Staff Regulations, the amendments to the Staff Rules which were provisional entered into full force and effect on 1 January 2015.

B. Staff recruitment

104. In 2014, the Tribunal recruited staff members for the posts of Legal Officer (P-4) and Associate Administrative Officer (Contributions/Budget) (P-2).

105. At the end of 2014, recruitment was in progress with respect to the posts of Translator/Reviser (P-4), Legal Officer (P-3), Associate Administrative Officer (P-2) and Finance Assistant (G-6).

106. A list of the staff members of the Registry as at 31 December 2014 is contained in annex I to the present report.

107. Temporary personnel were recruited to assist the Tribunal during its thirty-seventh and thirty-eighth sessions and during the hearings and deliberations in case Nos. 19 and 21.

108. The staff of the Registry consists of 37 staff members, 17 of whom are in the Professional and higher categories. The recruitment of staff members in the Professional category, excluding language staff, is subject to the principle of equitable geographical distribution, in accordance with regulation 4.2 of the Staff Regulations. This regulation provides that the paramount consideration in the appointment, transfer or promotion of the staff shall be the necessity of securing the highest standards of efficiency, competence and integrity and that due regard shall be paid to the importance of recruiting the staff on as wide a geographical basis as possible. Taking into account the small number of staff in the Registry of the Tribunal, a flexible regional approach has been followed in that regard.

109. The Tribunal has taken steps to ensure that vacancy announcements are disseminated in such a way as to recruit staff on as wide a geographical basis as possible. Information on vacancies is transmitted to the embassies in Berlin of the States parties to the Convention, and to the permanent missions in New York. The information is also posted on the Tribunal's website and published in the press.

110. The Tribunal applies, mutatis mutandis, the recruitment procedures followed by the United Nations. In accordance with those procedures, the principle of geographical distribution does not apply to the recruitment of General Service staff. However, the Tribunal has also made efforts to recruit General Service staff on as wide a geographical basis as possible.

C. Staff Pension Committee

111. Further to the proposal of the Tribunal, the sixteenth Meeting of States Parties decided that a Staff Pension Committee be established with the following composition: (a) one member and one alternate member to be chosen by the

Meeting; (b) one member and one alternate member to be appointed by the Registrar; and (c) one member and one alternate member to be elected by the staff. Initially, the term of office of members and alternates was two years. The twentieth Meeting of States Parties decided to extend the term of office to three years. The current president of the Committee is Abdoul Aziz Ndiaye (Ambassador of Senegal in Germany).

D. Language classes at the Tribunal

112. English and French classes for Registry staff members were held in 2014.

XV. Buildings and electronic systems

A. Building arrangements and new requirements

113. During the thirty-seventh and thirty-eighth sessions, the Registrar presented reports on building arrangements and use of the Tribunal's premises. Those reports were reviewed by the Committee on Buildings and Electronic Systems, with a view to improving the working conditions of the Tribunal.

B. Use of the premises and public access

114. The following events took place on the premises of the Tribunal during 2014:

- Verband Deutscher Reeder (German Shipowners' Association) seminar in the Villa Schröder, 17 March 2014
- *Maritime Talks*, organized by the International Foundation for the Law of the Sea and held on 22 March 2014
- International Foundation for the Law of the Sea summer academy, from 27 July to 22 August 2014

115. In addition, some 1,000 visitors took part in organized tours of the premises of the Tribunal in 2014.

XVI. Library facilities and archives

116. During the thirty-seventh and thirty-eighth sessions, the Registrar reported on several matters pertaining to the Library, including the collections and an integrated library management system. He also presented reports on the archive collections and databases.

117. A list of donors to the Library is contained in annex IV to the present report.

XVII. Publications

118. The status of the Tribunal's publications was reviewed by the Committee on Library, Archives and Publications during the thirty-seventh and thirty-eighth sessions of the Tribunal.

119. During the period under review, the following volumes were published:

(a) *ITLOS Reports of Judgments, Advisory Opinions and Orders 2013, Vol. 13*;

(b) *ITLOS Pleadings, Minutes of Public Sittings and Documents 2011, Vol. 16*;

(c) *ITLOS Pleadings, Minutes of Public Sittings and Documents 2012, Vol. 17/I and 17/II*;

(d) *ITLOS Pleadings, Minutes of Public Sittings and Documents 2012, Vol. 18*;

(e) *ITLOS Yearbook 2012, Vol. 16*.

XVIII. Public relations

120. During the period under review, the Committee on Public Relations gave consideration to a set of measures to provide information on the work of the Tribunal, including the preparation of a promotional film on the Tribunal, dissemination of information on the Tribunal and participation by representatives of the Tribunal in international legal meetings.

121. The Tribunal publicized its work by means of its website, press releases and briefings by the Registry, as well as through the distribution of its judgments, orders and publications.

122. The Tribunal's website can be accessed at: www.itlos.org and www.tidm.org. The texts of judgments and orders of the Tribunal and verbatim records of hearings are available on the website, together with other information about the Tribunal.

123. In 2014, judges and Registry staff members also delivered lectures and published papers on the work of the Tribunal.

XIX. Capacity-building activities

124. A number of capacity-building activities relating to the work of the Tribunal continued to be conducted in 2014.

A. Internship programme

125. The internship programme of the Tribunal was established in 1997. Applicants from developing countries can receive financial assistance in covering the costs incurred by participating in the programme. From 2004 to 2012, this financial assistance was paid from a trust fund established through a grant provided by the Korea International Cooperation Agency. Since 2012, the assistance has been paid

from the trust fund for the law of the sea established by the Tribunal and from the China Institute of International Studies Grant.

126. As at the end of 2014, a total of 293 interns from 89 States had participated in the programme, with 111 interns benefiting from funding.

127. During 2014, a total of 22 persons from 20 different countries served periods of internship at the Tribunal. A list of participants in the internship programme during 2014 is contained in annex II to the present report.

128. An information sheet and the application form for the programme can be obtained from the Registry or from the Tribunal's website.

B. Capacity-building and training programme

129. In 2014, for the eighth time, a capacity-building and training programme on dispute settlement under the Convention was conducted with the support of the Nippon Foundation. The Nippon Foundation Grant was set up in 2007 to provide capacity-building and training to fellows and assist them in covering the costs incurred by participating in the programme. During the programme, participants attend lectures on topical issues related to the law of the sea and maritime law, and training courses on negotiation and delimitation. They also visit institutions working in the fields of law of the sea, maritime law and dispute settlement (inter alia, the International Court of Justice, the International Hydrographic Organization and the International Maritime Organization). At the same time, participants carry out individual research on selected topics. Information about the programme can be obtained from the Registry or from the Tribunal's website.

130. Nationals of Albania, Cambodia, Madagascar, Mexico, the Congo, Ukraine and Viet Nam are participating in the 2014-2015 programme (July 2014-March 2015). A list of fellows is contained in annex III to the present report.

C. Regional workshops

131. The Tribunal has organized a series of workshops on the settlement of disputes related to the law of the sea in different regions of the world. The purpose of these workshops is to provide government experts working on maritime and law of the sea matters with insight into the procedures for dispute settlement contained in part XV of the Convention, with special emphasis on the jurisdiction of the Tribunal and the procedural rules applicable to cases before the Tribunal.

132. During 2014, a workshop organized by the Tribunal in cooperation with the Government of Kenya and the Korea Maritime Institute was held in Nairobi on 8 August. The subject was the role of the International Tribunal for the Law of the Sea in the settlement of disputes relating to the law of the sea in Eastern and Southern Africa. The workshop was attended by representatives of the Democratic Republic of the Congo, Kenya, Madagascar, Mozambique, Mauritius, South Africa and the United Republic of Tanzania, and of the United Nations Environment Programme and the Southwest Indian Ocean Fisheries Commission.

D. Summer academy

133. The International Foundation for the Law of the Sea held the seventh summer academy at the Tribunal's premises from 22 July to 22 August 2014. The academy focused on "Uses and protection of the sea — legal, economic and natural science perspectives". A total of 41 participants from 33 different countries attended lectures on issues relating to the law of the sea and maritime law. The lectures were given by Judges of the Tribunal and by experts, practitioners, representatives of international organizations and scientists.

XX. Visits

134. During the period under review, the Tribunal received a number of visitors, including in particular holders of political office, diplomats, members of judicial authorities, senior government officials, researchers, academics and lawyers.

Annex I

Information on staff (2014)

Professional and higher categories

Name	*Title*	*Country of nationality*	*Level of post*	*Level of incumbent*
Philippe Gautier	Registrar	Belgium	ASG	ASG
Doo-young Kim	Deputy Registrar	Republic of Korea	D-2	D-2
James Scharfer	Head of Linguistic Services	France	P-5	P-5
Ximena Hinrichs	Senior Legal Officer/Head of Legal Office	Chile	P-5	P-5
Louis Savadogo	Legal Officer	Burkina Faso	P-4	P-4
Elzbieta Mizerska-Diba	Head of Library and Archives	Poland	P-4	P-4
Kafui Gaba-Kpayedo	Head of Personnel, Building and Security	Togo	P-4	P-4
Matthias Füracker	Legal Officer	Germany	P-4	P-4
Vacant	Translator/Reviser		P-4	
Alfred Gbadoe	Information Technology Officer	Germany	P-3	P-3
Jean-Luc Rostan	Translator (French)	France	P-3	P-3
Roman Ritter	Head of Budget and Finance	Germany	P-4	P-3
Vacant	Legal Officer		P-3	
Julia Ritter[a]	Press Officer	United Kingdom	P-2	P-2
Yara Saab	Associate Legal Officer	Lebanon	P-2	P-2
Rosa Jimenez Sanchez	Associate Archivist	Spain	P-2	P-2
Svitlana Hartmann-Vereshchak	Associate Administrative Officer (Contributions/Budget)	Ukraine	P-2	P-2

Total posts: 17

[a] The post of Press Officer is occupied 50 per cent by the incumbent of the post, Ms. Ritter. The remaining 50 per cent is currently occupied by Benjamin Benirschke on the basis of an individual contract.

General Service

Name	*Title*	*Country of nationality*	*Level of post*	*Level of incumbent*
Antje Vorbeck	Administrative Assistant (Personnel)	Germany	G-7	G-7
Andreas Bothe	Building Coordinator	Germany	G-7	G-7
Anke Egert	Publications/Personal Assistant (Registrar)	Germany	G-7	G-7
Jacqueline Winkelmann	Administrative Assistant (Procurement)	Germany	G-7	G-7
Patrice Mba	Information Systems Assistant	Cameroon	G-7	G-7
Ellen Nas	Personal Assistant (President)	Netherlands	G-6	G-6
Berit Albiez	Linguistic Assistant/Judiciary Support	Germany	G-6	G-6
Vacant	Finance Assistant		G-6	
Thorsten Naegler	Administrative Assistant (Contributions)	Germany	G-6	G-6
Elizabeth Karanja	Administrative Assistant	Kenya	G-6	G-6
Béatrice Koch	Linguistic Assistant/Judiciary Support	France	G-6	G-6
Gerardine Sadler	Administrative Assistant	Singapore	G-5	G-5
Emma Bartlett	Personnel Assistant	United Kingdom	G-5	G-5
Anne-Charlotte Borchert[a]	Personal Assistant (Deputy Registrar)	France	G-5	G-5
Svenja Heim	Library Assistant	Germany	G-5	G-5
Henrik Boeck	Finance Assistant (Accounts Payable)	Denmark	G-5	G-5
Sven Duddek	Senior Security Officer/Building Superintendent	Germany	G-4	G-4
Inga Marzahn	Administrative Assistant	Germany	G-4	G-4
Papagne Aziamble	Administrative Support/Driver	Togo	G-4	G-4
Chuks Ntinugwa	Security Officer/Driver	Germany	G-3	G-3

Total posts: 20

[a] The post of Personal Assistant (Deputy Registrar) is occupied 50 per cent by the incumbent of the post, Ms. Borchert. The remaining 50 per cent is currently occupied by Sylvie Fislage on the basis of a temporary appointment.

Annex II

Information on interns (2014)

Name	*State*	*Period*
Meriem Agrebi	Tunisia	April-June
Luca Árpási	Hungary	January-March
Chantal Bennett	Jamaica	July-October
Mohamad Syafiq Bin Sulaiman	Malaysia	July-September
Lucienne Blom	Australia	April-June
Pyalo Meli Bodombossou	Togo	January-March
Polyanna Cleridou	Cyprus	January-March
Leonardo De Camargo Subtil	Brazil	July-September
Qin He	China	April-June
Elena Ivanova	Bulgaria	July-September
Dawoon Jung	Republic of Korea	April-June
Massimo Lando	Italy	July-September
Sarah Cruz Lima	Angola	April-June
Ishara McKenna	South Africa	October-December
Terri McMillan	Trinidad and Tobago	October-December
Claudia Nannini	Italy	January-March
Pablo Nilo-Donoso	Chile	October-December
Maria Persson	Sweden	October-December
Pisal Phal	Cambodia	January-March
Vonintsoa Rafaly	Madagascar	July-September
Paula Ritzmann Torres	Brazil	January-March
Thau Sade	Israel	July-September

Annex III

Information on Nippon fellows (2014-2015)

Marina Ines Batchi Ndoulou (Congo)

Ms. Batchi Ndoulou holds a law degree (*maîtrise en droit privé des affaires*) from the Sahel University in Dakar. She is currently working for the General Direction of the merchant marine of the Congo (*Chef de bureau de la réglementation maritime*). Her tasks include legal assistance in transforming international treaties and conventions to be applicable to national Congolese law.

Adonis Tafangy (Madagascar)

Mr. Tafangy holds a Master of Laws in international maritime law from the International Maritime Organization — International Maritime Law Institute in Malta. In addition, in 2000, he graduated with a Master's degree in business law (*maîtrise en droit des affaires*) from the University of Madagascar in Antananarivo and, in 2008, with a Master's degree in international law from Dalian Maritime University in China. He is currently working as a Legal Officer for the Port, Maritime and Fluvial Agency of Madagascar (*Agence portuaire, maritime et fluviale*).

Pisal Phal (Cambodia)

Mr. Phal holds a French-Cambodian degree in comparative law (*licence franco-cambodgienne en droit compare*) from the University Lyon 2 and graduated with a Master's in international law (*Master 1 en droit international*) in 2012 and a Master's in public international law (*Master 2 en droit international public*) in 2013 from the University Lyon 3. He is currently pursuing a PhD at the University Lyon 3.

Trang Ngoc Minh Pham (Viet Nam)

Ms. Pham holds a Master's degree in international law from the University of Nottingham and a Bachelor's degree in international relations from the University of Social Sciences and Humanities in Ho Chi Minh City. She is currently a lecturer of international law and law of the sea at the same school.

Refik Golli (Albania)

Mr. Golli graduated in 2013 with a Bachelor of law from Justiniani I Paré in Tirana and holds a Bachelor of Arts in international relations from Eastern Mediterranean University of North Cyprus. He is working as a Legal Expert in the Department of Treaties and International Law at the Ministry of Foreign Affairs of Albania. His work comprises questions of international agreements and conventions joined by Albania and a specialization in law of the sea matters.

Olena Ptashenchuk (Ukraine)

Ms. Ptashenchuk holds a Master of Laws in international law from the International Maritime Organization — International Maritime Law Institute in Malta, received a certification based on professional qualifying examinations (legal principles in shipping) of the Institute of Chartered Shipbrokers in London and

graduated with a Master's degree in law of the sea in 2010 from the Odessa National Maritime Academy. Ms. Ptashenchuk is currently a PhD candidate at the Legislation Institute of the Verkhovna Rada of Ukraine.

Christine Isabelle Pichel Medina (Mexico)

Ms. Pichel Medina holds a Master's degree in international studies (with a specialization in international law) from the Graduate Institute Geneva and a Master's degree in European communities and European Union from the Royal Institute of European Studies (Real Instituto de Estudios Europeas) in Zaragoza, Spain. In 2007, Ms. Pichel Medina received her Bachelor of Laws degree (*titulo de licenciado en derecho*) from the National Autonomous University of Mexico. She is currently pursuing her PhD at the Graduate Institute Geneva.

Annex IV

List of donors to the Library of the International Tribunal for the Law of the Sea (2014)[a]

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Bundesministerium für Umwelt, Naturschutz, Bau und Reaktorsicherheit, Berlin

Division for Ocean Affairs and the Law of the Sea of the Office of Legal Affairs of the United Nations, New York, New York

Embassy of Iraq, Berlin

European Court of Human Rights, Strasbourg, France

Pablo Ferrara, Groningen Centre of Energy Law, University of Groningen, Netherlands

John Hare, Secretary-General of the Comité Maritime International, Cape Town, South Africa

International Seabed Authority, Kingston

Japan Branch of the International Law Association, University of Tokyo, Faculty of Law, Tokyo

Korea Maritime Institute, Korea Dokdo Research Center, Seoul

Seokwoo Lee, Inha University Law School, Incheon, Republic of Korea

Mare, Die Zeitschrift der Meere, Hamburg, Germany

Max-Planck-Institut für ausländisches öffentliches Recht und Völkerrecht, Heidelberg, Germany

Ministry of Foreign Affairs of Singapore, Singapore

Northwest Atlantic Fisheries Organization, Dartmouth, Nova Scotia, Canada

Professora Marta Chantal de Cunha Machado Ribeiro, Porto, Portugal

Professor José Manuel Sobrino Heredia, Director, Catedrático de Derecho Internacional Público, Instituto Universitario de Estudios Europeos, Universidade da Coruña, La Coruña, Spain

UNESCO Intergovernmental Oceanographic Commission, Paris

University of Tokyo, Ocean Policy Unit and Tokyo University Policy Alternatives Research Institute, Tokyo

Walther-Schücking-Institut für Internationales Recht an der Universität Kiel, Kiel, Germany

World Trade Organization, Geneva

[a] As at 31 December 2014.

United Nations Convention on the Law of the Sea SPLOS/279

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Report of the external auditor for the financial period 2013-2014, with financial statements of the International Tribunal for the Law of the Sea as at 31 December 2014

(Presented by the Tribunal)

1. Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft (hereinafter "the Auditor") audited the financial statements of the International Tribunal for the Law of the Sea for the financial period from 1 January 2013 to 31 December 2014 in February 2015 and submitted its report on 3 March 2015 (see annex). An audit of certain aspects of the Tribunal's operational procedures was also undertaken by the Auditor, as indicated in the letter of engagement dated 16 August 2012, signed by the Registrar.

2. It is noted from the report that the Auditor was of the view that the financial statements of the Tribunal for the period from 1 January 2013 to 31 December 2014 had been prepared, in all material respects, in accordance with the Financial Regulations and Rules of the Tribunal.

3. Financial regulation 12.8 stipulates that "the Tribunal shall examine the financial statements and the audit reports and shall forward them to the Meeting of States Parties, with such comments as it deems appropriate".

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Annex

Report of the external auditor for the financial period 2013-2014, with financial statements of the International Tribunal for the Law of the Sea as at 31 December 2014

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Note: Owing to rounding differences, figures in tables and cross-references may differ slightly from the actual figures (units of currency, percentages, etc.).

I. Audit engagement

At the twenty-second Meeting of States Parties to the United Nations Convention on the Law of the Sea, held from 4 to 11 June 2012, we were appointed as auditors of the International Tribunal for the Law of the Sea, Hamburg. Thereupon, the Registrar of the Tribunal engaged us to audit the Tribunal's financial statements for the period from 1 January 2013 to 31 December 2014, in accordance with the Financial Regulations and Rules of the Tribunal. Our audit did not cover appendices 2, 3 and 4, but we read that information in order to identify material inconsistencies, if any, with the audited financial statements.

For information on the engagement terms and liability provisions applicable to this engagement and the restrictions on distribution and use of our reporting, please see the explanations in the auditor's report as well as the "General engagement terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften" [German Public Auditors and Public Audit Firms] dated 1 January 2002 (see appendix VII).

Our reporting beyond the scope of the auditor's report complies with the Generally Accepted Standards for the Issuance of Long-Form Audit Reports for the Audits of Financial Statements (IDW AuS 450) issued by the Institut der Wirtschaftsprüfer in Deutschland (Institute of Public Auditors in Germany), Düsseldorf.

The present report is addressed to the Tribunal.

II. Purpose, nature and scope of the audit

A. Purpose of the audit

During our audit engagement, we examined whether the financial statements, comprising the statement of income, expenditures and changes in reserves and fund balances, the statement of assets, liabilities, reserves and fund balances, the cash flow statement and the notes to the financial statements, complied with the Financial Regulations and Rules of the Tribunal.

Assessment criteria for our audit of the financial statements were the Financial Regulations and Rules of the Tribunal (hereinafter "applicable accounting principles").

Prior to accepting the engagement, based on our knowledge and understanding at that time, we had to assess whether the accounting principles to be applied (basis of accounting) were reasonable under the circumstances. To do so, we had to obtain an understanding of:

(a) The purpose of the financial statements;

(b) The users of the financial statements;

(c) Which steps the legal representatives had taken to determine whether the accounting principles to be used were reasonable under the circumstances.

Our preliminary conclusion that the basis of accounting used for preparing and auditing the financial statements was reasonable under the circumstances (IDW AuS 480, sect. 15) was confirmed in the course of our audit.

The Registrar is responsible for the books and records, the accounting-related internal control system, the preparation of the financial statements in accordance with the basis of accounting, including an understandable and accurate presentation and/or appropriate description of the basis of accounting, as well as the explanations and documents provided to us. It is our responsibility to assess those documents and that information during our audit performed in accordance with professional standards.

B. Nature and scope of the audit

Our audit was performed in accordance with the German generally accepted standards for the audit of financial statements issued by the Institut der Wirtschaftsprüfer.

Those standards require that we plan and perform the audit to provide reasonable assurance that the financial statements do not contain any significant inaccuracies or infringements.

The object of our audit of the financial statements is therefore to identify such inaccuracies and infringements of the basis of accounting which might materially affect the presentation of the financial statements.

The basis of our audit methodology, which is risk and process oriented, is the development of an audit strategy. This strategy is based on the assessment of the economic and legal environment of the Tribunal, its goals, strategies and business risks, which we evaluate with the help of critical success factors. The subsequent examination of the accounting-related internal control system and its effectiveness is supported by process analyses. These are performed at regular intervals, especially in the case of organizational changes or changes in policy. The aim is to determine the impact of such changes on relevant financial statement items and hence to evaluate business risks and our audit risk. Findings from the analysis of processes and the accounting-related internal control system were taken into account in choosing the analytical procedures (plausibility tests) and substantive testing of assets and liabilities, recognition, disclosure and valuation in the financial statements. The audit programme, which is specifically tailored to the Tribunal, determines the key elements of the audit, the nature and scope of audit procedures, as well as the timing and staffing of the audit. This approach is based on the principles of risk assessment and materiality. We therefore reached our auditor's report primarily on a test basis.

Our audit programme for the reporting years focused on the following:

- Analysis of the process related to the preparation of the financial statements
- Design, implementation and effectiveness of the internal controls in the processes relating to contributions and expenditures
- Contribution receivables from States parties
- Contributions received in advance
- Surrender of savings from prior years
- Obligations, current period

- Major expenditures

We also performed the following standard audit procedures:

- We received bank confirmations from financial institutions.
- We were provided with all the explanations and supporting documents requested. In a letter of representation submitted to us, the Registrar confirmed the completeness of those explanations and documents and of the books, records and financial statements.

III. Findings on the financial reporting

A. Prior-year financial statements

The prior-period financial statements were presented by the Registrar at the twenty-third Meeting of States Parties, from 10 to 14 June 2013.

B. Basis of valuation

Regarding the applied basis of valuation, reference is made to the explanation of the Tribunal in the notes to the financial statements.

IV. Findings from audit procedures of additional audit scope for the period from 1 January 2013 to 31 December 2014

The examination of the operational procedures, including the administration of the Nippon Foundation Grant, the Trust Fund for the Law of the Sea and the China Institute of International Studies Grant did not lead to material findings. We refer to our audit procedures and results in appendix VI.

V. Independent Auditor's report

To the International Tribunal for the Law of the Sea

We have audited the accompanying financial statements of the International Tribunal for the Law of the Sea, Hamburg, which comprise the statement of income, expenditures and changes in reserve and fund balances, statement of assets, liabilities, reserves and fund balances, statements of cash flows and notes to the financial statements, for the period from 1 January 2013 to 31 December 2014.

Management's responsibility for the financial statements

Management is responsible for the preparation of the financial statements in accordance with the Financial Regulations and Rules of the International Tribunal for the Law of the Sea and for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement, whether owing to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on those financial statements based on our audit. We conducted our audit of the financial statements in accordance with the German generally accepted standards for the audit of financial statements promulgated by the Institut der Wirtschaftsprüfer. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether owing to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the International Tribunal for the Law of the Sea, Hamburg, for the period from 1 January 2013 to 31 December 2014 have been prepared, in all material respects, in accordance with the Financial Regulations and Rules of the International Tribunal for the Law of the Sea.

Accounting principles as well as restrictions on disclosure and use

Without qualifying our opinion, we draw attention to the Financial Regulations and Rules of the Tribunal for the Law of the Sea (see www.un.org/Depts/los/meeting_states_parties/SPLOS_documents.htm#Other) relating to the financial statements, which describe the basis of accounting. The financial statements are prepared to support the Registrar in meeting his accountability obligations according to the Financial Regulations and Rules. As a result, the financial statements may not be suitable for another purpose. Our auditor's report is addressed exclusively to the Tribunal and may not be distributed to or used by third parties without our consent.

Limitation of liability

The "General engagement terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften" (German Public Auditors and Public Audit Firms), as issued by the Institut der Wirtschaftsprüfer on 1 January 2002 (see appendix VII), are applicable to that engagement and also govern our responsibility and liability to third parties in the context of that engagement.

Hamburg, 20 February 2015

Ernst & Young GmbH
Wirtschaftsprüfungsgesellschaft

(*Signed*) (Kreninger)
Wirtschaftsprüferin
(German Public Auditor)

(*Signed*) (Schnitger)
Wirtschaftsprüferin
(German Public Auditor)

Appendix I

Financial statements of the International Tribunal for the Law of the Sea

Statement of income, expenditures and changes in reserves and fund balances for the period from 1 January 2013 to 31 December 2014

	Note	*2013-2014 (in euros)*	*2011-2012 (in euros)*
Income			
Assessed contributions	3	21 239 120	20 398 600
Other income			
Savings due to cancellation of prior-period obligations		49 644	108 674
Gains and losses on exchange		(18 394)	(19 019)
Miscellaneous income		11 199	1 833
Interest income		15 266	94 020
Total income		**21 296 835**	**20 584 108**
Expenditures	4		
Total expenditures and obligations		(19 241 443)	(19 223 375)
Excess of income over expenditures		**2 055 392**	**1 360 733**
Final excess of income over expenditures		**2 055 392**	**1 360 733**
Movement in reserves			
Surrender to States parties in 2013-2014		(879 051)	(2 050 683)
Increase in Working Capital Fund		350 000	–
Total in movement in reserves		**1 526 341**	**(689 950)**
Fund balances at the beginning of financial period		3 457 981	4 147 931
Fund balances as at 31 December 2014		**4 984 322**	**3 457 981**

International Tribunal for the Law of the Sea, Hamburg

Statement of assets, liabilities, reserves and fund balances as at 31 December 2014

	Note	*31/12/2014 (in euros)*	*31/12/2012 (in euros)*
Assets			
Cash and term deposits		5 656 054	7 180 873
Contributions receivable from States parties		1 479 049	1 035 254
Tax reimbursements due		151 790	88 907
Accounts receivable — others		148 170	192 531
Prepaid expenses		13 069	0
Total assets		**7 448 132**	**8 497 565**
Liabilities	7		
Contributions received in advance		1 508 736	2 543 643
Surrender of savings from prior years		542 374	1 885 459
Obligations, current period		412 646	593 382
Staff assessment special account		54	70
Accounts payable		0	17 030
Total liabilities		**2 463 810**	**5 039 584**
Net assets		**4 984 322**	**3 457 981**
Reserves and fund balances	8		
Working Capital Fund		1 309 132	959 132
Prior-period gains reserve		1 619 798	1 138 116
Final excess of income over expenditures		2 055 392	1 360 733
Total reserves and fund balances		**4 984 322**	**3 457 981**
Total reserves		**4 984 322**	**3 457 981**

International Tribunal for the Law of the Sea, Hamburg

Statement of cash flows for the biennium 2013-2014

	2013-2014 (in euros)	*2011-2012 (in euros)*
Cash flows from operating activities		
Net excess (shortfall) of income over expenditures	2 055 392	1 360 733
(Increase) decrease in contributions receivable	(443 795)	(560 922)
(Increase) decrease in tax reimbursements due	(62 883)	45 400
(Increase) decrease in other accounts receivable	44 361	147 745
(Increase) decrease in prepaid expenses	(13 069)	–
Increase (decrease) in obligations, current period	(180 736)	(319 156)
Increase (decrease) in contributions received in advance	(1 034 907)	454 285
Increase (decrease) in accounts payable	(17 030)	(123 007)
Less: interest income	(15 266)	(94 020)
Net cash from operating activities	**332 067**	**911 058**
Cash flows from investing and financing activities		
Plus: interest income	15 266	94 020
Net cash from operating investing and financing activities	**347 333**	**1 005 078**
Cash flows from other sources		
Increase (decrease) in Working Capital Fund	350 000	–
Increase (decrease) in prior-period gains reserve	(879 051)	(2 050 683)
Increase (decrease) in surrender of savings from prior years	(1 343 101)	(74 831)
Net increase (decrease) in cash and term deposits	**(1 524 819)**	**(1 120 436)**
Cash and term deposits at beginning of period	**7 180 873**	**8 301 309**
Cash and term deposits at end of period	**5 656 054**	**7 180 873**

International Tribunal for the Law of the Sea, Hamburg

Notes to the financial statements for the period from 1 January 2013 to 31 December 2014

Note 1
Statement of the objectives and activities of the Tribunal

The International Tribunal for the Law of the Sea is an international judicial body established by the United Nations Convention on the Law of the Sea to adjudicate disputes arising out of the interpretation or application of the Convention. It began its activities in 1996. The Tribunal is open to States parties to the Convention and, in certain cases, to entities other than States parties (such as international organizations and natural or juridical persons). The jurisdiction of the Tribunal comprises all disputes submitted to it in accordance with the Convention. It also extends to all matters specifically provided for in any other agreement which confers jurisdiction upon the Tribunal. The Tribunal is composed of 21 independent members elected by the States parties to the Convention. It is assisted by a Registry consisting of 37 staff members.

Note 2
Summary of significant accounting policies

On 12 June 2003, the thirteenth Meeting of States Parties adopted the Financial Regulations of the Tribunal and decided that they should become effective on 1 January 2004 and apply to the financial period 2005-2006 and subsequent financial periods (SPLOS/100). Pursuant to financial regulation 10.1 (a), the Tribunal adopted its Financial Rules in 2004. The States parties took note of the Financial Rules at their fourteenth Meeting in 2004. The Financial Rules became effective on 1 January 2005.

Financial period

Pursuant to financial regulation 2, the financial period which is the subject of the present report is the two-year period from 1 January 2013 to 31 December 2014.

Currency of accounts

Pursuant to financial regulation 11.2, the presentation currency is the euro. The accounting records are also maintained in euros.

Foreign currency transactions

Transactions in currencies other than the euro are converted into the euro using the United Nations operational rates of exchange, except for assessed contributions paid in United States dollars. For the contributions paid in United States dollars, the conversion into euros is made at the most favourable rate of exchange available to the Tribunal on the date of the payment, in accordance with financial rule 105.2.

The differences in exchange rates which may occur between the date of recording and the date of settling the transactions are recorded in the statement of income, expenditures and changes in reserves and fund balances as gains or losses on exchange.

Assets and liabilities in currencies other than the euro are revalued at the end of the financial period at the prevailing United Nations operational rates of exchange. The revaluation amounts are recorded in the statement of income, expenditures and changes in reserves and fund balances as gains or losses on exchange.

Income

Income consists of assessed contributions from the States parties. Contributions for the two-year financial period are assessed as 50 per cent in year one and 50 per cent in year two. All other income received by the Tribunal is classified as miscellaneous income and is included as general resources (see note 3).

Expenditures

All the expenditures of the Tribunal are recorded against allocated lines of budgetary appropriation.

Expenditures of the Tribunal are accounted for on an accrual basis, except for those relating to staff entitlements, which are accounted for on the basis of cash disbursements. No provision is made for any future liabilities arising from staff entitlements due to repatriation, accumulated annual leave and compensatory time and from pension entitlements of the members of the Tribunal (see note 5).

Assets and liabilities

All funds received are deposited into the Tribunal's bank accounts, including those under special account arrangements, and are reflected as cash holdings. Non-expendable equipment (especially computer hardware and software) is not included in the assets but is charged against the current appropriations when acquired. A separate listing of non-expendable equipment is maintained for control purposes. Assets are valued at nominal value. Liabilities are valued at the repayment amount.

Working Capital Fund

The eighth Meeting of States Parties, held in 1998, authorized the establishment of a working capital fund to ensure continuity of operation in the event of temporary shortfalls in funds, and to provide the Tribunal with the necessary financial means to dispose of cases, in particular those involving urgent proceedings.

The current amount of the Working Capital Fund available to the Tribunal is €542,118, which was converted from $650,000 in November 2005, in accordance with the Financial Regulations of the Tribunal.

The current level of €542,118 represents 2.87 per cent of the approved budget of the Tribunal for 2015-2016. In line with the United Nations practice, an amount of approximately 8 per cent of the annual budget (4 per cent of its biennial budget) is considered appropriate. In the case of the Tribunal, an adequate level in the Working Capital Fund would then be €755,448 (4 per cent of the biennial budget). However, to minimize increases in the 2015-2016 budget and in the light of an additional amount appropriated to the Working Capital Fund to cover exclusively unforeseen case-related expenses (see para. below), no increase of the Working

Capital Fund was included in the budget proposals for 2015-2016 submitted at the Meeting of States Parties in 2014.

In addition to the $650,000 referred to above, the twelfth Meeting of States Parties, held in 2002, approved, on an exceptional basis, the appropriation of $500,000 (being part of the savings from the financial period 2001) to the Working Capital Fund of the Tribunal, in order to provide the Tribunal with the necessary financial means, in the event of temporary shortfalls in funds, to deal with cases whenever the cost could not be met from case-related costs or from the transfer of funds between appropriation sections (SPLOS/L.28). This amount was converted into €417,014 in November 2005, in accordance with the Financial Regulations of the Tribunal.

In June 2014, at their twenty-fourth meeting, the States parties decided, on an exceptional basis, to transfer an amount of €350,000 from the 2011-2012 cash surplus to the Working Capital Fund, to cover the cost of considering cases that cannot be met from the funds allocated for case-related costs (SPLOS/275).

The total Working Capital Fund currently stands at €1,309,132.

Note 3
Income

The Tribunal's income in the financial period 2013-2014 totalled €21,296,835.

Income includes contributions from 166 States parties (including the European Union), totalling €21,239,120.

Total income also includes:

(a) Interest income of €15,266 earned on deposit accounts;

(b) Savings due to the cancellation of prior-period obligations, in the amount of €49,644;

(c) A net loss of €18,394 from gains and losses on exchange resulting from foreign currency transactions and revaluations of foreign currency account balances;

(d) Net miscellaneous income of €11,199, which includes a contribution from a State party which could not be identified as at the end of the year 2014, sales of the Tribunal's basic texts to the International Foundation for the Law of the Sea, prior-period adjustments, refunds from the gas and water suppliers, a refund from an insurance company and losses from non-refundable tax claims.

Note 4
Expenditure

The budget for the financial period 2013-2014, in the amount of €21,239,120, was approved at the twenty-second Meeting of States Parties, in June 2012 (SPLOS/250).

Budget estimates for staff salaries and judges' allowances were based on the United States dollar/euro exchange rate of 0.746 in March 2012. By the end of the financial period, the exchange rate between the United States dollar and the euro was 0.82. This represents a decrease of 9.02 per cent in the value of the euro against the United States dollar. However, this had no significant impact on the expenditure

of the Tribunal, since most expenditures were made in euros, and payments to judges and staff members were subject to an adjustment mechanism which has the effect of largely absorbing the fluctuations of the United States dollar against the euro.

Expenditure for the financial period 2013-2014 totalled €19,241,443.

The total expenditure recorded in section 1, "Judges", amounts to €5,001,330.

This amount is within the initial appropriation of €5,228,000 for section 1. Overexpenditures, however, occurred in the budget line annual allowance.

The overexpenditure under annual allowance in the amount of €19,354 is due mainly to the fact that two judges whose term of office ended on 30 September 2014 continued to sit in case No. 21 in accordance with the Rules of the Tribunal, from 1 October 2014 to 31 December 2014. During that period, those two judges received annual allowance while the payment of their pension was suspended. Another factor which explains the overexpenditure is the fact that the remuneration of judges was revised twice during the financial period concerned, in 2013 and in 2014.

The above-mentioned overexpenditure, totalling €19,354, was fully absorbed by the redeployment of appropriations within the section "Judges". As a result, the section shows a final balance of €226,670.

Section 3, "Representation allowance", which is based on an amount calculated in United States dollars, shows an overexpenditure of €158, which is due entirely to the depreciation of the euro against the United States dollar during the financial period.

The budget line "special services (external audit)" under section 6, "Operating expenditures", also shows an overexpenditure of €9,600, which is due to the fact that, owing to an oversight, the amount approved in the 2013-2014 budget reflected only half of the required amount (€20,000). This matter, as well as the anticipated overexpenditure resulting therefrom, was reported to the Meeting of States Parties in June 2014 (see SPLOS/2014/WP.1, paras. 35(f) and 104). The overexpenditure was fully absorbed by the redeployment of appropriations within section 6, "Operating expenditures". Section 6 shows savings in the amount of €100,252.

Note 5
Contingent liability

A net contingent liability for staff benefits as at 31 December 2014, amounting to €514,203, consists of the following:

Contingent liability	*Amount (in euros)*
Accumulated annual leave	253 852
Entitlement due to repatriation	260 351
Total	**514 203**

All contingent expenditures are charged against the budget appropriations in the period when actual payments are made. A record of all commitments for future periods, which are to constitute the first charges against relevant appropriations

once those are approved by the Meeting of States Parties, is maintained in the financial statements. In accordance with the Staff Regulations and Rules of the Tribunal, the contingent liability reflected above is based on net remuneration.

In addition to the above-mentioned contingent liabilities, there is a liability for pension scheme costs for the elected members of the Tribunal. However, those expenditures are charged against the budget appropriations in the period when actual payments are made.

Note 6
Accounts receivable

Contributions receivable from States parties as at 31 December 2014 total €1,479,049, as detailed below. The amount overdue from assessed contributions for the financial period 2013-2014 totals €874,534.

The Tribunal has maintained its collection efforts, resulting in a reduction of overdue balances with respect to the financial periods 1996-1997 to 2011-2012. The amount of outstanding contributions for the financial periods 1996-1997 to 2011-2012 currently stands at €604,515. This amount is less by €430,739, compared with €1,035,254 as at 31 December 2012.

Year of assessment	*31 December 2014 amount (in euros)*	*31 December 2012 amount (in euros)*
1996/97	5 877	6 021
1998	1 499	1 567
1999	2 913	2 991
2000	7 855	8 427
2001	8 861	10 596
2002	9 101	10 942
2003	6 138	7 673
2004	5 455	7 037
2005	10 908	14 340
2006	13 432	18 728
2007	16 697	21 922
2008	17 463	22 788
2009	18 646	25 435
2010	24 524	49 935
2011	194 675	282 215
2012	260 470	544 637
2013	289 195	
2014	585 339	
Total	**1 479 049**	**1 035 254**

"Tax reimbursements due", amounting to €151,790, represent mainly refunds of value added tax.

Accounts receivable under other heads, amounting to €148,170, include educations grant advances (€85,533), home leave travel advances (€7,556) travel advances paid in connection with official travels in December 2014 (€15,302), amounts due from staff or from the German authorities (Premises Agreement) (€35,766) and some minor miscellaneous charges (€4,013).

Prepaid expenses in the amount of €13,069 are payments made towards the end of the year 2014 which relate to the 2015-2016 budget of the Tribunal. Accordingly, those expenses will be charged against the provision of the 2015-2016 budget in January 2015 and will be cleared from the receivables items.

Note 7
Liabilities

The liabilities of the Tribunal as at 31 December 2014 include:

(a) Contributions received in advance from States parties for the budget period 2015-2016 (€1,508,736);

(b) Savings from the 2005-2006 financial period, amounting to €2,208, which will be surrendered once the States parties concerned have contributed in full to the financial period 2005-2006 (SPLOS/180);

(c) Savings amounting to €5,489 from the 2007-2008 financial period, which will be surrendered once the States parties concerned have contributed in full to the financial period 2007-2008 (SPLOS/203 and SPLOS/217);

(d) Savings amounting to €5,626 from the 2009-2010 financial period which will be surrendered once the States parties concerned have contributed in full to the financial period 2009-2010 (SPLOS/250);

(e) Savings amounting to €529,051 from the 2011-2012 financial period which will be surrendered and deducted from the contributions of the States parties to the 2015 budget (SPLOS/275);

(f) Obligations arising from goods and services procured in the financial period 2013-2014 (€412,646);

(g) The remaining amount (€54) from the staff assessment special account.

All savings from prior years and withholdings from staff assessment will be surrendered once the contributions of the States parties concerned for the respective financial periods have been paid in full, in accordance with the Financial Regulations of the Tribunal.

Note 8
Funds and reserves

The Working Capital Fund currently stands at €1,309,132. This corresponds to the equivalent euro amount of the appropriation decided at the eleventh, twelfth and twenty-fourth Meetings of States Parties (SPLOS/70, SPLOS/89 and SPLOS/275). As reported at the Meeting of States Parties in June 2006, this sum was converted from $1,150,000 to €959,132 on 8 November 2005. In addition, and in accordance with the decision taken at the twenty-fourth Meeting of States Parties, an amount of €350,000 was transferred, on an exceptional basis, to the Working Capital Fund to

cover the cost of considering cases that cannot be met from the funds allocated for case-related costs (SPLOS/275).

The prior-period gains and reserves stand at €1,619,798 and represent excess income over expenditure from previous financial periods, 2005-2006 to 2011-2012, in accordance with regulation 4 of the Financial Regulations of the Tribunal.

The initial reserve balance at 1 January 2013 was €1,360,733 (savings from the 2011-2012 budget). Following an interim audit which confirmed the final cash surplus in the amount of €879,051 in February 2014, an amount of €529,051 was surrendered and deducted from the assessed contributions of the States parties for 2015 (see SPLOS/275).

Appendix II

International Tribunal for the Law of the Sea, Hamburg

Financial report for the period from 1 January 2013 to 31 December 2014

Introduction

1. The Registrar of the International Tribunal for the Law of the Sea submits herewith the financial report for the financial period from 1 January 2013 to 31 December 2014, being the thirteenth financial period and report.

2. The financial report includes: the statement of income, expenditure and changes in reserves and fund balances for the period from 1 January 2013 to 31 December 2014; the statement of assets, liabilities, reserves and fund balances as at 31 December 2014; the statement of cash flows for the biennium 2013-2014; the performance report for the period 2013-2014; and the status of contributions to the International Tribunal for the Law of the Sea for the period 1996-2014. The statement of income, expenditures and changes in reserves and fund balances, the statement of assets, liabilities, reserves and fund balances and the statement of cash flows are provided in order to facilitate the review of the report by States parties. The statements are in compliance with the Tribunal's Financial Regulations and Rules and are in line with formats agreed for the harmonization of the accounts of agencies and organizations in the United Nations common system. The financial report shows the financial results of the Tribunal's activities in 2013 and 2014. Elements of particular importance are summarized in the following paragraphs.

3. The cash balance of €5,656,054 as at 31 December 2014 represents a decrease compared with the cash balance at the end of 2012, which stood at €7,180,873. This decrease resulted from an increase in the amount of contributions receivable, on the one hand, and a decrease in the amount of contributions paid in advance on the other hand.

Income

4. Income in the financial period 2013-2014 included assessed contributions amounting to €21,239,120 from 166 States parties (including the European Union). Of the total amount of contributions for the financial period 2013-2014, €874,534 is outstanding as at 31 December 2014. The balance of unpaid contributions with respect to the overall budget of the Tribunal (1996-1997 to 2013-2014) amounted to €1,479,049 on that date. In addition, other net income from various sources, such as interest income, miscellaneous income and the cancellation of prior-period obligations after adjustments for exchange rate losses, totalled €57,715.

5. The Tribunal has maintained its efforts to collect outstanding contributions, resulting in a reduction of overdue balances with respect to the previous budgets of the Tribunal. However, by the end of 2014, the following amounts were still pending: €5,877 for 1996-1997; €1,499 for 1998; €2,913 for 1999; €7,855 for 2000; €8,861 for 2001; €9,101 for 2002; €6,138 for 2003; €5,455 for 2004; €10,908 for 2005; €13,432 for 2006; €16,697 for 2007; €17,463 for 2008; €18,646 for 2009; €24,524 for 2010; €194,675 for 2011; and €260,470 for 2012. The balance of unpaid contributions with respect to the overall budgets of the Tribunal (1996-1997 to

2013-2014) therefore amounts to €1,479,049. No provision for doubtful accounts receivable for the overdue balances is envisaged under the Tribunal's Financial Regulations and Rules.

Expenditure

6. The expenditures of the Tribunal for the financial period 2013-2014 totalled €19,241,443, which corresponds to 90.59 per cent of the budget for the period (€21,239,120). This performance can be explained by the optimum use of resources in a period of increased judicial workload. It may be noted that, during the financial period 2013-2014, deliberations of the Tribunal and meetings of the Drafting Committee took place as regards case No. 18, a case on the merits between Saint Vincent and the Grenadines and the Kingdom of Spain. In addition, hearings and deliberations of the Tribunal and meetings of the drafting committee were held with respect to case No. 19, a case on the merits between Panama and Guinea-Bissau. One urgent request for provisional measures (case No. 22 between the Netherlands and the Russian Federation) was submitted to the Tribunal in October 2013, which dealt with it in November 2013. On 28 March 2013, the Tribunal received a request from the Subregional Fisheries Commission to render an advisory opinion, (case No. 21). The hearings, initial deliberations and initial meetings of the drafting committee were held between August and November 2014.

7. Under section 2, "Staff costs", savings amounting to €315,144 were achieved mainly in the budget lines "established posts" and "common staff costs". The savings under "established posts" were due to vacant positions in the Registry during the financial period. Savings under "common staff costs" resulted mainly from savings on staff entitlements (costs on separation and installation, education grant and home leave).

8. Under part C, "Case-related costs", savings amounted to €1,349,782 and were largely due to the fact that, while the 2013-2014 budget provided for the cost of two and one half urgent proceedings (in addition to appropriations made with respect to case Nos. 18 and 19), the Tribunal dealt with one urgent request for provisional measures (case No. 22) and part of case No. 21 during that period. Furthermore, the optimal planning of the hearings, deliberations and meetings of the drafting committees in case Nos. 18, 19 and 21 also resulted in savings under case-related costs.

9. Savings in the amount of €310,164 under the budget line "travel to meetings, including judges ad hoc" could also be achieved by scheduling judicial meetings of the Tribunal in conjunction with the regular meetings of the Tribunal on non-judicial matters.

10. The performance rate of the 2013-2014 budget stands at 90.59 per cent. It is noted that, if case-related costs are excluded, the performance rate for other costs would be 95.93 per cent.

Special accounts

11. In accordance with the decision of the Meeting of States Parties in June 2012 (see SPLOS/250), an amount of €1,873,979, corresponding to savings relating to the 2009-2010 financial period, was surrendered and deducted from the assessed

contributions of the States parties for 2013, in accordance with regulation 4 of the Financial Regulations of the Tribunal.

12. The twenty-fourth Meeting of States Parties took note of the cash surplus from the financial period 2011-2012 in the amount of €879,051. The Meeting of States Parties decided that, of that amount, an amount of €529,051 would be surrendered and deducted from the 2015 contributions of States parties, in accordance with financial regulation 4. The remaining amount of €350,000 would be credited, on an exceptional basis, to the Working Capital Fund of the Tribunal, to cover the cost of considering cases that cannot be met from the funds allocated for case-related costs. (SPLOS 275).

13. The Nippon Foundation Grant was established in March 2007, following the signature of the Nippon Foundation Grant Agreement between the Tribunal and the Nippon Foundation. Pursuant to the Agreement, the Foundation contributed an amount of €200,000 to the Nippon Foundation's International Tribunal for the Law of the Sea capacity-building and training programme on dispute settlement under the United Nations Convention on the Law of the Sea. In accordance with regulation 6.5 of the Financial Regulations of the Tribunal, a trust fund was subsequently established and a special euro bank account named "Nippon Foundation Grant" was set up with Deutsche Bank.

14. In March 2008, the Nippon Foundation made a second contribution to the Grant in the amount of €200,000, a third in the same amount in March 2009, and five more contributions, in the amount of €230,000 each, in March 2010, March 2011, March 2012, March 2013 and March 2014, respectively. At the beginning of the financial period 2013-2014, the total reserves of the trust fund amounted to €236,308. As at 31 December 2014, the balance of total reserves was €267,224. The audited financial statement for the Nippon Foundation Grant will be circulated to the Meeting of States Parties, in June 2015.

15. Pursuant to regulation 6.5 of its Financial Regulations, in October 2009, the Tribunal established a trust fund for the law of the sea, which is intended to promote the advancement of human resources in developing countries in the law of the sea and maritime affairs in general. The first contribution to the Trust Fund, in the amount of €25,000, was made in 2010 by Korwind, a Hamburg-based Korean company working in the field of renewable energy. Subsequent contributions from the Korea Maritime Institute were made in October 2011 (€15,000), December 2012 (€15,000), October 2013 (€15,000), August 2014 (€20,000) and December 2014 (€15,000). Since July 2012, the Trust Fund has been used to support the Tribunal's internship programme and provide financial assistance to interns from developing countries. The Trust Fund was also used to finance a regional workshop held in Nairobi in August 2014. As at 31 December 2014, the balance of total reserves stood at €48,189. The audited financial statement for the Trust Fund will be circulated to the Meeting of States Parties, in June 2015.

16. Following the signing of a memorandum of understanding between the Tribunal and the China Institute of International Studies (CIIS) on 3 May 2012, a trust fund — designated as the CIIS Grant — was set up to support the Tribunal's internship programme, the Summer Academy of the International Foundation for the Law of the Sea and other projects, including regional workshops. As at 31 December 2014, the balance of total reserves was €15,878. The audited financial

statement for the CHS Grant will be circulated to the Meeting of States Parties, in June 2015.

Institutional arrangements

17. The financial records of the Tribunal have been maintained in the network version of the Sun computerized accounting system.

(*Signed*) Philippe **Gautier**
Registrar

Appendix III

International Tribunal for the Law of the Sea, Hamburg

Budget performance report for the period 2013-2014 as at 31 December 2014

(In euros)

	Part section	Objects of expenditure	2013-2014 approved budget	2013 expenditure (as at 31 12 2013)	2014 disbursement (as at 31 12 2014)	2013-2014 total expenditure (as at 31 12 2014)	Balance	Total expenditure as a percentage of approved budget
1	A	**Recurrent expenditure**						
2	1	**Judges**	**5 228 000**	**2 410 124**	**2 591 206**	**5 001 330**	**226 670**	
3		Annual allowances	3 013 400	1 499 490	1 533 264	3 032 754	(19 354)	100.64
4		Special allowances	909 600	381 552	441 587	823 139	86 461	90.49
5		Travel to session	282 500	103 578	103 027	206 605	75 895	73.13
6		Judges' pension scheme	880 700	416 815	402 382	819 197	61 503	93.02
7		Common costs	141 800	8 689	110 946	119 635	22 165	84.37
8								
9	2	**Staff costs**	**7 130 000**	**3 317 104**	**3 497 752**	**6 814 856**	**315 144**	
10		Established posts	4 664 200	2 306 203	2 333 935	4 640 138	24 062	99.48
11		Common staff costs	2 045 000	862 139	925 826	1 787 965	257 035	87.43
12		Overtime	29 400	10 175	14 979	25 154	4 246	85.56
13		Temporary assistance for meetings	207 200	66 208	123 178	189 386	17 814	91.40
14		General temporary assistance	113 100	41 597	59 760	101 357	11 743	89.62
15		Training	71 100	30 782	40 074	70 856	244	99.66
16	3	**Representation allowance**	**11 300**	**5 746**	**5 712**	**11 458**	**(158)**	101.40
17	4	**Official travel**	**180 300**	**64 649**	**113 599**	**178 248**	**2 052**	98.86
18	5	**Hospitality**	**13 900**	**6 931**	**6 655**	**13 586**	**314**	97.74
19	6	**Operating expenditures**	**2 898 500**	**1 210 210**	**1 588 038**	**2 798 248**	**100 252**	
20		Maintenance of premises (including security)	2 165 600	916 880	1 239 440	2 156 320	9 280	99.57
21		Rental and maintenance of equipment	361 400	152 346	152 723	305 069	56 331	84.41
22		Communications	197 200	73 863	87 687	161 550	35 650	81.92
23		Miscellaneous services and charges (including bank charges)	40 000	19 435	13 878	33 313	6 687	83.28
24		Supplies and materials	123 900	47 686	74 310	121 996	1 904	98.46
25		Special services (external audit)	10 400	0	20 000	20 000	-9 600	192.31

	Part section	Objects of expenditure	2013-2014 approved budget	2013 expenditure (as at 31 12 2013)	2014 disbursement (as at 31 12 2014)	2013-2014 total expenditure (as at 31 12 2014)	Balance	Total expenditure as a percentage of approved budget
26	7	**Library and related costs**	**316 000**	**127 282**	**188 424**	**315 706**	**294**	
27		Library — procurement of books and publications	236 000	115 000	120 949	235 949	51	99.98
28		External printing and binding	80 000	12 282	67 475	79 757	243	99.70
29								
30	B	**Non-recurrent expenditure**						
31	8	**Furniture and equipment**						
32		Purchase of equipment	154 800	27 404	124 069	151 473	3 327	97.85
33								
34	C	**Case-related costs**	**5 306 320**	**2 210 288**	**1 746 250**	**3 956 538**	**1 349 782**	74.56
35	10	**Judges**	**3 982 130**	**1 680 830**	**1 285 206**	**2 966 036**	**1 016 094**	74.48
36		Special allowances	3 180 990	1 488 565	1 140 593	2 629 158	551 832	82.65
37		Compensation to judges ad hoc	294 210	82 318	57 794	140 112	154 098	47.62
38		Travel to meetings including judges ad hoc	506 930	109 947	86 819	196 766	310 164	38.82
39	11	**Staff costs**	**1 324 190**	**529 458**	**461 044**	**990 502**	**333 688**	74.80
40		Temporary assistance for meetings	1 261 940	507 395	456 636	964 031	297 909	76.39
41		Overtime	62 250	22 063	4 408	26 471	35 779	42.52
42	12	**Miscellaneous**	**0**	**0**		**0**	**0**	
43								
44	D	**Working Capital Fund**	**0**	**0**		**0**	**0**	
45								
46		**Total**	**21 239 120**	**9 379 738**	**9 861 705**	**19 241 443**	**1 997 677**	90.59

Appendix IV

Status of the 1996-2014 contributions to the International Tribunal for the Law of the Sea

(In euros)

31 December 2014

		Contributions assessed					*Contributions outstanding*				
States parties	*2014 scale of assessments (percentage)*	*Previous financial periods (1996-2010)*	*Last financial period (2011-2012)*	*Current financial period[a] (2013-2014)*	*Total[a]*	*Collections*	*Previous financial periods[b] (1996-2010)*	*Last financial period (2011-2012)*	*Current financial period[a] (2013-2014)*	*Total outstanding*	*Credits forwarded to 2015*
Albania	0.0135	5 788	2 669	2 806	11 263	12 159	0	0	0	0	(896)
Algeria	0.1846	109 415	34 155	37 192	180 762	197 154	0	0	0	0	(16 392)
Angola	0.0135	10 186	2 669	2 806	15 661	15 660	0	0	0	0	0
Antigua and Barbuda	0.0100	8 530	2 022	2 104	12 656	9 920	0	633	2 104	2 737	0
Argentina	0.5822	993 055	76 582	101 095	1 170 732	1 158 747	0	0	11 985	11 985	0
Armenia	0.0100	6 043	2 022	2 104	10 169	11 053	0	0	0	0	(884)
Australia	2.7951	2 036 408	515 794	562 383	3 114 585	3 362 769	0	0	0	0	(248 184)
Austria	1.0755	1 133 577	227 077	231 267	1 591 921	1 591 939	0	0	0	0	(18)
Bahamas	0.0229	18 318	4 803	4 909	28 030	30 048	0	0	0	0	(2 019)
Bahrain	0.0526	31 797	10 407	10 943	53 147	57 795	0	0	0	0	(4 648)
Bangladesh	0.0135	9 276	2 669	2 806	14 751	13 343	0	0	1 407	1 407	0
Barbados	0.0108	11 443	2 135	2 245	15 823	13 577	0	0	2 245	2 245	0
Belarus	0.0755	9 989	11 207	13 770	34 966	34 675	0	0	291	291	0
Belgium	1.3450	1 242 376	286 848	290 716	1 819 940	1 819 962	0	0	0	0	(22)
Belize	0.0100	8 395	2 022	2 104	12 521	10 044	0	373	2 104	2 477	0
Benin	0.0100	7 887	2 022	2 104	12 013	4 662	3 226	2 022	2 104	7 352	0
Bolivia (Plurinational State of)	0.0121	10 175	2 022	2 328	14 525	14 525	0	0	0	0	0
Bosnia and Herzegovina	0.0229	9 006	3 736	4 354	17 096	17 096	0	0	0	0	0
Botswana	0.0229	14 633	4 803	4 909	24 345	17 415	0	2 021	4 909	6 930	0
Brazil	3.9542	1 837 324	429 872	639 671	2 906 867	1 893 233	0	373 963	639 671	1 013 634	0
Brunei Darussalam	0.0350	34 430	7 471	7 572	49 473	52 558	0	0	0	0	(3 085)
Bulgaria	0.0633	27 496	10 140	11 939	49 575	49 575	0	0	0	0	0

States parties	2014 scale of assessments (percentage)	Contributions assessed: Previous financial periods (1996-2010)	Last financial period (2011-2012)	Current financial period[a] (2013-2014)	Total[a]	Collections	Contributions outstanding: Previous financial periods[b] (1996-2010)	Last financial period (2011-2012)	Current financial period[c] (2013-2014)	Total outstanding	Credits forwarded[a] to 2015
Burkina Faso	0.0100	5 013	2 022	2 104	9 139	35	4 978	2 022	2 104	9 104	0
Cameroon	0.0162	12 301	2 935	3 228	18 464	17 446	0	0	1 017	1 017	0
Canada	4.0215	2 201 832	855 742	868 233	3 925 807	3 925 872	0	0	0	0	(65)
Cabo Verde	0.0100	8 464	2 022	2 104	12 590	11 538	0	0	1 052	1 052	0
Chad	0.0100	1 302	2 022	2 104	5 428	5 782	0	0	0	0	(354)
Chile	0.4501	211 966	62 973	80 119	355 058	355 065	0	0	0	0	(7)
China	6.9380	2 267 752	850 939	1 172 647	4 291 338	4 918 504	0	0	0	0	(627 166)
Comoros	0.0100	8 395	2 022	2 104	12 521	94	8 301	2 022	2 104	12 427	0
Congo	0.0100	2 162	2 022	2 104	6 288	3 374	0	810	2 104	2 914	0
Cook Islands[d]	0.0100	8 395	2 022	2 104	12 521	12 689	0	0	0	0	(168)
Costa Rica	0.0512	30 787	9 072	10 107	49 966	50 794	0	0	0	0	(827)
Côte d'Ivoire	0.0148	11 930	2 669	2 948	17 547	18 388	0	0	0	0	(842)
Croatia	0.1698	55 515	25 883	31 330	112 728	94 857	0	0	17 870	17 870	0
Cuba	0.0930	51 316	18 946	19 638	89 900	89 899	0	0	0	0	(0)
Cyprus	0.0633	48 412	12 275	13 049	73 736	79 760	0	0	0	0	(6 024)
Czech Republic	0.5202	252 896	93 126	103 174	449 196	495 460	0	0	0	0	(46 265)
Democratic Republic of the Congo	0.0100	9 354	2 022	2 104	13 480	94	9 260	2 022	2 104	13 386	0
Denmark	0.9097	512 729	196 391	197 865	906 985	906 999	0	0	0	0	(14)
Djibouti	0.0100	8 395	2 022	2 104	12 521	4 281	4 114	2 022	2 104	8 240	0
Dominica	0.0100	8 395	2 022	2 104	12 521	2 189	6 206	2 022	2 104	10 332	0
Dominican Republic	0.0606	4 092	11 207	12 210	27 509	1 364	2 728	11 207	12 210	26 145	0
Ecuador	0.0593	0	1 333	11 791	13 124	13 447	0	0	0	0	(323)
Egypt	0.1806	112 817	25 083	32 049	169 949	186 196	0	0	0	0	(16 248)
Equatorial Guinea	0.0135	7 865	2 135	2 528	12 528	11 703	0	0	825	825	0
Estonia	0.0539	8 899	10 673	11 224	30 796	35 563	0	0	0	0	(4 768)
European Union[e]	n.a.	807 544	184 000	192 000	1 183 544	1 183 544	0	0	0	0	0
Fiji	0.0100	8 803	2 022	2 104	12 929	13 813	0	0	0	0	(884)
Finland	0.6995	688 428	151 029	152 150	991 607	991 618	0	0	0	0	(11)

States parties	2014 scale of assessments (percentage)	Contributions assessed: Previous financial periods (1996-2010)	Last financial period (2011-2012)	Current financial period[a] (2013-2014)	Total[a]	Collections	Contributions outstanding: Previous financial periods[b] (1996-2010)	Last financial period (2011-2012)	Current financial period[c] (2013-2014)	Total outstanding	Credits forwarded to 2015
France	7.5377	7 950 462	1 633 835	1 642 900	11 227 197	11 227 320	0	0	0	0	(123)
Gabon	0.0270	13 290	3 736	4 780	21 806	9 248	4 040	3 736	4 780	12 556	0
Gambia	0.0100	8 395	2 022	2 104	12 521	458	7 937	2 022	2 104	12 063	0
Georgia	0.0100	21 298	2 022	2 104	25 424	25 424	0	0	0	0	0
Germany	9.6239	11 465 959	2 139 488	2 125 409	15 730 856	15 731 014	0	0	0	0	(159)
Ghana	0.0189	9 290	2 022	3 038	14 350	10 774	0	539	3 038	3 577	0
Greece	0.8598	628 484	184 383	186 373	999 240	999 240	0	0	0	0	0
Grenada	0.0100	8 395	2 022	2 104	12 521	7 921	474	2 022	2 104	4 600	0
Guatemala	0.0364	33 036	7 471	7 714	48 221	47 497	0	0	724	724	0
Guinea	0.0100	8 668	2 022	2 104	12 794	94	8 574	2 022	2 104	12 700	0
Guinea-Bissau	0.0100	8 395	2 022	2 104	12 521	94	8 301	2 022	2 104	12 427	0
Guyana	0.0100	8 395	2 022	2 104	12 521	13 723	0	0	0	0	(1 203)
Haiti	0.0100	8 530	2 022	2 104	12 656	12 656	0	0	0	0	(0)
Honduras	0.0108	8 735	2 135	2 245	13 115	13 069	0	0	47	47	0
Hungary	0.3585	150 986	77 649	78 107	306 742	338 273	0	0	0	0	(31 532)
Iceland	0.0364	42 700	11 207	9 657	63 564	66 678	0	0	0	0	(3 114)
India	0.8976	479 483	142 491	168 557	790 531	870 828	0	0	0	0	(80 296)
Indonesia	0.4663	209 233	63 507	82 098	354 838	354 845	0	0	0	0	(7)
Iraq	0.0916	60 188	5 336	12 419	77 943	74 342	0	0	3 602	3 602	0
Ireland	0.5633	413 778	132 884	128 389	675 051	724 321	0	0	0	0	(49 270)
Italy	5.9946	6 438 790	1 333 911	1 324 536	9 097 237	9 097 335	0	0	0	0	(98)
Jamaica	0.0148	10 211	3 736	3 503	17 450	17 489	0	0	0	0	(40)
Japan	14.5996	20 951 839	3 343 451	3 275 146	27 570 436	27 570 677	0	0	0	0	(241)
Jordan	0.0296	12 223	3 736	5 063	21 022	20 926	0	0	97	97	0
Kenya	0.0175	10 936	3 202	3 509	17 647	19 193	0	0	0	0	(1 546)
Kiribati	0.0100	6 043	2 022	2 104	10 169	9 586	0	0	583	583	0
Kuwait	0.3679	201 940	70 178	75 215	347 333	380 261	0	0	0	0	(32 927)
Lao People's Democratic Republic	0.0100	7 623	2 022	2 104	11 749	11 749	0	0	0	0	0

States parties	2014 scale of assessments (percentage)	Contributions assessed: Previous financial periods (1996-2010)	Last financial period (2011-2012)	Current financial period[c] (2013-2014)	Total[a]	Collections	Contributions outstanding: Previous financial periods[b] (1996-2010)	Last financial period (2011-2012)	Current financial period[c] (2013-2014)	Total outstanding	Credits forwarded[c] to 2015
Latvia	0.0633	11 267	10 140	11 939	33 346	39 010	0	0	0	0	(5 664)
Lebanon	0.0566	27 722	8 806	10 536	47 064	41 112	0	0	5 952	5 952	0
Lesotho	0.0100	3 229	2 022	2 104	7 355	0	3 229	2 022	2 104	7 355	0
Liberia	0.0100	1 949	2 022	2 104	6 075	1 063	886	2 022	2 104	5 012	0
Lithuania	0.0984	20 290	17 344	19 373	57 007	57 007	0	0	0	0	(0)
Luxembourg	0.1092	78 108	24 015	23 977	126 100	126 102	0	0	0	0	(2)
Madagascar	0.0100	6 736	2 022	2 104	10 862	10 594	0	0	268	268	0
Malawi	0.0100	217	2 022	2 104	4 343	0	217	2 022	2 104	4 343	0
Malaysia	0.3787	244 314	67 509	74 961	386 784	420 471	0	0	0	0	(33 687)
Maldives	0.0100	7 093	2 022	2 104	11 219	10 167	0	0	1 052	1 052	0
Mali	0.0100	8 594	2 022	2 104	12 720	8 989	0	1 627	2 104	3 731	0
Malta	0.0216	18 537	4 536	4 628	27 701	29 601	0	0	0	0	(1 900)
Marshall Islands	0.0100	8 395	2 022	2 104	12 521	7 301	1 093	2 022	2 104	5 219	0
Mauritania	0.0100	8 395	2 022	2 104	12 521	7 158	1 237	2 022	2 104	5 363	0
Mauritius	0.0175	13 164	2 935	3 370	19 469	21 032	0	0	0	0	(1 563)
Mexico	2.4825	1 985 230	628 665	588 178	3 202 073	3 202 146	0	0	0	0	(75)
Micronesia (Federated States of)	0.0100	8 395	2 022	2 104	12 521	10 130	0	287	2 104	2 391	0
Monaco	0.0162	8 737	2 022	2 754	13 513	13 513	0	0	0	0	0
Mongolia	0.0100	8 530	2 022	2 104	12 656	11 779	0	0	878	878	0
Montenegro	0.0100	3 638	2 022	2 104	7 764	8 700	0	0	0	0	(936)
Morocco	0.0836	18 580	15 477	16 841	50 898	50 898	0	0	0	0	0
Mozambique	0.0100	8 197	2 022	2 104	12 323	11 392	0	0	932	932	0
Myanmar	0.0135	11 226	2 022	2 470	15 718	16 927	0	0	0	0	(1 209)
Namibia	0.0135	9 290	2 401	2 667	14 358	15 557	0	0	0	0	(1 199)
Nauru	0.0100	8 395	2 022	2 104	12 521	479	7 916	2 022	2 104	12 042	0
Nepal	0.0100	7 844	2 022	2 104	11 970	10 037	0	0	1 933	1 933	0
Netherlands	2.2291	2 174 127	494 980	491 992	3 161 099	3 161 136	0	0	0	0	(37)
New Zealand	0.3410	295 697	72 847	73 765	442 309	472 327	0	0	0	0	(30 018)

States parties	2014 scale of assessments (percentage)	Contributions assessed: Previous financial periods (1996-2010)	Last financial period (2011-2012)	Current financial period[b] (2013-2014)	Total[c]	Collections	Contributions outstanding: Previous financial periods[c] (1996-2010)	Last financial period (2011-2012)	Current financial period (2013-2014)	Total outstanding	Credits forwarded to 2015
Nicaragua	0.0100	7 363	2 022	2 104	11 489	13 157	0	0	0	0	(1 668)
Niger	0.0100	0	0	1 578	1 578	0	0	0	1 578	1 578	0
Nigeria	0.1213	64 452	20 813	23 588	108 853	108 282	0	0	570	570	0
Niue[d]	0.0100	3 638	2 022	2 104	7 764	6 709	0	0	1 055	1 055	0
Norway	1.1469	853 559	232 414	241 560	1 327 533	1 327 551	0	0	0	0	(18)
Oman	0.1375	79 419	22 948	26 400	128 767	128 769	0	0	0	0	(3)
Pakistan	0.1146	71 645	21 881	23 434	116 960	95 210	0	0	21 750	21 750	0
Palau	0.0100	8 288	2 022	2 104	12 414	7 190	1 098	2 022	2 104	5 224	0
Panama	0.0350	22 801	5 870	6 740	35 411	39 723	0	0	0	0	(4 312)
Papua New Guinea	0.0100	9 017	2 022	2 104	13 143	12 648	0	0	495	495	0
Paraguay	0.0135	14 839	2 022	2 470	19 331	1 892	12 947	2 022	2 470	17 439	0
Philippines	0.2075	107 724	24 015	34 330	166 069	166 062	0	0	6	6	0
Poland	1.2412	449 744	220 940	245 521	916 205	1 026 626	0	0	0	0	(110 421)
Portugal	0.6388	560 363	136 353	138 136	834 852	834 860	0	0	0	0	(9)
Qatar	0.2817	55 743	36 023	48 375	140 141	110 517	0	0	29 624	29 624	0
Republic of Korea	2.6873	2 081 343	603 049	596 413	3 280 805	3 280 852	0	0	0	0	(45)
Republic of Moldova	0.0100	3 442	2 022	2 104	7 568	8 452	0	0	0	0	(884)
Romania	0.3046	84 017	47 230	56 615	187 862	215 140	0	0	0	0	(27 277)
Russian Federation	3.2857	1 706 431	427 471	568 076	2 701 978	2 702 024	0	0	0	0	(46)
Saint Kitts and Nevis	0.0100	8 395	2 022	2 104	12 521	11 705	0	0	817	817	0
Saint Lucia	0.0100	8 395	2 022	2 104	12 521	12 503	0	0	18	18	0
Saint Vincent and the Grenadines	0.0100	8 395	2 022	2 104	12 521	9 865	0	553	2 104	2 657	0
Samoa	0.0100	8 395	2 022	2 104	12 521	13 143	0	0	0	0	(622)
Sao Tome and Principe	0.0100	8 395	2 022	2 104	12 521	94	8 301	2 022	2 104	12 427	0
Saudi Arabia	1.1644	835 079	221 474	237 714	1 294 267	1 294 489	0	0	0	0	(222)
Senegal	0.0100	9 077	2 022	2 104	13 203	13 203	0	0	0	0	(0)
Serbia	0.0539	35 878	9 873	10 807	56 558	56 560	0	0	0	0	(2)
Seychelles	0.0100	8 530	2 022	2 104	12 656	12 656	0	0	0	0	(0)

States parties	2014 scale of assessments (percentage)	Contributions assessed: Previous financial periods (1996-2010)	Last financial period (2011-2012)	Current financial period[a] (2013-2014)	Total[a]	Collections	Contributions outstanding: Previous financial periods[b] (1996-2010)	Last financial period (2011-2012)	Current financial period[a] (2013-2014)	Total outstanding	Credits forwarded to 2015
Sierra Leone	0.0100	8 395	2 022	2 104	12 521	548	7 847	2 022	2 104	11 973	0
Singapore	0.5175	393 921	89 390	100 948	584 259	630 370	0	0	0	0	(46 110)
Slovakia	0.2305	65 658	37 890	43 957	147 505	168 088	0	0	0	0	(20 583)
Slovenia	0.1348	100 562	27 484	28 476	156 522	156 523	0	0	0	0	(0)
Solomon Islands	0.0100	8 000	2 022	2 104	12 126	8 333	0	1 689	2 104	3 793	0
Somalia	0.0100	8 395	2 022	2 104	12 521	94	8 301	2 022	2 104	12 427	0
South Africa	0.5013	394 031	102 732	106 184	602 947	602 956	0	0	0	0	(9)
Spain	4.0067	3 269 367	847 736	862 510	4 979 613	4 979 614	0	0	0	0	(0)
Sri Lanka	0.0337	18 895	5 070	6 183	30 148	21 856	0	2 109	6 183	8 292	0
Sudan	0.0135	10 561	2 669	2 806	16 036	1 060	9 501	2 669	2 806	14 976	0
Suriname	0.0100	7 922	2 022	2 104	12 048	8 320	0	1 624	2 104	3 728	0
Swaziland	0.0100	0	253	2 104	2 357	0	0	253	2 104	2 357	0
Sweden	1.2938	1 330 392	283 913	283 801	1 898 106	1 898 257	0	0	0	0	(151)
Switzerland	1.4110	241 921	301 524	305 298	848 743	848 743	0	0	0	0	0
Thailand	0.3221	0	48 780	62 898	111 678	140 554	0	0	0	0	(28 876)
The former Yugoslav Republic of Macedonia	0.0108	8 869	2 022	2 187	13 078	13 074	0	0	4	4	0
Timor-Leste	0.0100	0	0	2 104	2 104	1 052	0	0	1 052	1 052	0
Togo	0.0100	8 462	2 022	2 104	12 588	5 873	2 590	2 022	2 104	6 716	0
Tonga	0.0100	8 395	2 022	2 104	12 521	12 485	0	0	36	36	0
Trinidad and Tobago	0.0593	27 268	11 741	12 346	51 355	56 803	0	0	0	0	(5 448)
Tunisia	0.0485	38 308	8 005	9 269	55 582	55 582	0	0	0	0	0
Tuvalu	0.0100	6 043	2 022	2 104	10 169	7 449	0	616	2 104	2 720	0
Uganda	0.0100	8 803	2 022	2 104	12 929	10 953	0	0	1 976	1 976	0
Ukraine	0.1334	80 255	23 214	26 114	129 583	115 553	0	0	14 030	14 030	0
United Kingdom of Great Britain and Northern Ireland	6.9797	7 119 137	1 762 182	1 650 931	10 532 250	10 532 250	0	0	0	0	(0)

States parties	2014 scale of assessments (percentage)	Contributions assessed: Previous financial periods (1996-2010)	Last financial period (2011-2012)	Current financial period[c] (2013-2014)	Total[a]	Collections	Contributions outstanding: Previous financial periods[b] (1996-2010)	Last financial period (2011-2012)	Current financial period (2013-2014)	Total outstanding	Credits forwarded to 2015
United Republic of Tanzania	0.0121	8 735	2 135	2 386	13 256	13 256	0	0	0	0	(0)
Uruguay	0.0701	58 948	7 205	11 122	77 275	77 271	0	0	4	4	0
Vanuatu	0.0100	7 536	2 022	2 104	11 662	11 208	0	0	454	454	0
Viet Nam	0.0566	21 385	8 806	10 536	40 727	45 796	0	0	0	0	(5 069)
Yemen	0.0135	10 187	2 669	2 806	15 662	10 946	0	1 909	2 806	4 715	0
Zambia	0.0100	8 594	2 022	2 104	12 720	94	8 500	2 022	2 104	12 626	0
Zimbabwe	0.0100	10 199	2 022	2 104	14 325	2 632	7 567	2 022	2 104	11 693	0
Total	**100.00**	**89 518 018**	**20 398 600**	**21 239 120**	**131 155 734**	**131 185 416**	**149 370**	**455 145**	**874 534**	**1 479 049**	**(1 508 736)**

Abbreviation: n.a., not applicable.

Note: Ten States parties have not paid any contributions towards the budgets of the Tribunal.

[a] Total subject to rounding differences.

[b] A total of 14 States parties have not contributed in full towards the period 1996-2004. The amount outstanding for that period is €47,700.

[c] Figures in brackets indicate credits being carried forward towards 2015 (€1,508,736).

[d] Not a member of the United Nations; assessed with the floor rate.

[e] Agreed contributions in accordance with the Financial Regulations of the Tribunal. For the period 2013-2014, see SPLOS/250.

Appendix V

Performance reports for grants given to the International Tribunal for the Law of the Sea

(In euros)

A. Nippon Foundation Grant for the period from 1 January 2013 to 31 December 2014

	2013-2014
Income	
Grants from Nippon Foundation	460 000
Interest income	0
Gains and losses on exchange	(30)
Miscellaneous income	0
Net income	**459 970**
Expenditures	
Participants (subsistence allowance, travel and insurance)	270 770
Lecturers (subsistence allowance and travel)	99 892
General administrative expenses	57 882
Non-refundable taxes	510
Obligations	0
Total expenditures	**429 054**
Excess of income over expenditure	**30 916**
Assets	
Cash and term deposits	263 358
Accounts receivables	3 866
Total assets	**267 224**
Liabilities	
Payable accounts	0
Net assets	**267 224**
Reserves	
Prior-period reserve	236 308
Excess of income over expenditure	30 916
Total reserves	**267 224**

B. Trust Fund for the Law of the Sea for the period from 1 January 2013 to 31 December 2014

	2013-2014
Income	
Contributions	50 000
Interest income	0
Gain on exchange	(354)
Total	**49 646**
Expenditures	
Internship programme	23 695
Workshops	17 212
Bank charges	543
Total expenditures	**41 449**
Excess of income over expenditure	**8 197**
Assets	
Cash and term deposits	54 299
Accounts receivables	(6 111)
Total assets	**48 189**
Reserves	
Prior-period reserve	39 992
Excess of income over expenditure	8 197
Total reserves	**48 189**

C. China Institute of International Studies Grant for the period from 1 January 2013 to 31 December 2014

	2013-2014
Income	
Contributions	0
Interest income	0
Net income	**0**
Expenditures	
Internship programme	36 733
International Foundation for the Law of the Sea, summer academy	26 000
Bank charges	378
Non-refundable tax	16
Total expenditures	**63 127**
Excess of income over expenditure	**(63 127)**
Assets	
Cash and term deposits	9 690
Accounts receivables	6 189
Total assets	**15 878**
Liabilities	
Payable accounts	0
Net assets	**15 878**
Reserves	
Prior-period reserve	79 005
Excess of income over expenditure	(63 127)
Total reserves	**15 878**

Appendix VI

International Tribunal for the Law of the Sea, Hamburg

Audit procedures and results of additional audit scope for the period from 1 January 2013 to 31 December 2014

According to the assignment, we performed audit procedures concerning the following aspects of operating procedures in addition to our audit of the financial statements for the financial period from 1 January 2013 to 31 December 2014:

(a) Whether expenses incurred during this financial period were in accordance with the appropriations approved by the Meeting of States Parties;

(b) Whether expenditures incurred had been appropriately authorized by the party designated for that purpose in the Rules of the Tribunal or the Financial Regulations;

(c) Whether staff and persons being paid by the Tribunal had been recruited or engaged in the manner provided for in the Rules of the Tribunal or the Staff Regulations and Rules of the Tribunal;

(d) Whether goods and services had been procured in accordance with the procedures provided for in the Financial Regulations and Rules of the Tribunal;

(e) Whether goods and services which had been procured were in line with the approved budget, properly recorded and not excessive, having regard to circumstances and the functions of the Tribunal;

(f) Whether the grant given to the Tribunal by the Nippon Foundation, the Trust Fund for the Law of the Sea and the China Institute of International Studies, maintained in separate special accounts, were administered in accordance with the relevant memorandums and terms of reference.

As part of our audit of the financial statements the following additional procedures were performed by us.

1. Approval of expenses

As instructed, we have audit procedures to determine whether the expenses incurred during the financial period 2013-2014 are in accordance with the appropriations approved by the Meeting of States Parties in all material respects.

From the approved budget for the financial period 2013-2014 amounting to €21,239,120, a total amount of €19,241,443 was spent against approved budget lines, resulting in savings of €1,997,677. Although the overall budget was underspent, overexpenditures were incurred in some budget lines. The Tribunal was able to finance those overexpenditures by using savings from other budget lines in the same section, in accordance with financial rule 104.3 of the Tribunal.

2. Authorization of expenditures

We performed audit procedures concerning the procedures for the authorization of expenditures in the period 2013-2014, as outlined in the Financial Regulations and Rules of the Tribunal, and conducted tests, on a sample basis, to determine whether those procedures had been strictly followed by the Tribunal in all material respects.

As a result of the work done, we found that the procedures for the authorization of expenditures had been carried out in all material respects in accordance with the Rules of the Tribunal and the Financial Regulations and Rules of the Tribunal.

3. Procedures for recruiting/engaging staff

In the period 2013-2014, the Tribunal recruited one new staff member. We have audit procedures to determine whether the procedures for recruiting and engaging of the new staff member were in line with the Rules of the Tribunal or the Staff Regulations and Rules of the Tribunal in all material respects.

As a result of the work done, we found that the Tribunal had carried out the procedures for recruiting and engaging staff in all material respects in accordance with the Rules of the Tribunal or the Staff Regulations and Rules of the Tribunal.

4. Procedures for procurement of goods and services

We conducted audit procedures to determine whether the procedures followed by the Tribunal in the order process had been in line with the Financial Regulations and Rules of the Tribunal (i.e., whether they had included a request for bids or tenders, fair analysis of tenders and written contracts) and conducted tests, on a sample basis, to determine whether those procedures had been followed by the Tribunal in all material respects.

As a result of the work done, we found that the procedures for procurement of goods and services had been in all material respects carried out in accordance with the Financial Regulations and Rules of the Tribunal.

5. Examination of whether goods and services which have been procured are in line with the approved budget, properly recorded and not excessive, having regard to circumstances and the functions of the Tribunal

We conducted audit procedures to determine whether: (a) the expenditures reported for the financial period had been properly included in the statement of income, expenditures and changes in reserves and fund balances in all material respects and had been charged to the appropriate budget line in all material respects; and (b) the goods and services procured had been in line with the approved budget in all material respects.

As a result of the work done, we found that the expenditures for the financial period had in all material respects been properly included in the statement of income, expenditures and changes in reserves and fund balances and had been charged to appropriate budget line in all material respects. The overexpenditures in the financial period could be reasonably explained and had been compensated for by savings under other budget lines.

6. Examination regarding the Nippon Foundation Grant, the Trust Fund for the Law of the Sea and the China Institute of International Studies Grant

We conducted audit procedures to determine whether the Nippon Foundation Grant, the Trust Fund for the Law of the Sea and the China Institute of International Studies Grant, which are maintained in separate trustee accounts, had been in all material respects administered in accordance with the respective agreements.

Nippon Foundation Grant

Pursuant to the agreements, the Nippon Foundation contributed an amount of €460,000 in the period 2013-2014 to the Nippon Foundation's International Tribunal for the Law of the Sea capacity-building and training programme on dispute settlement under the United Nations Convention on the Law of the Sea. The purpose of the grant is to finance the expenses of participants from developing countries in the programme. The Nippon Foundation Grant was invested in a special bank account.

During the financial period 2013-2014, the sum of €429,054 was withdrawn from the Nippon Foundation Grant to provide funding for the programme's activities. In the financial period, participants from several developing countries took part in the programme.

As at 31 December 2014, the special bank account of the Nippon Foundation Grant shows a balance of €263,358.

We also refer to the performance report of the Nippon Foundation Grant in appendix V.

Trust Fund for the Law of the Sea

Total contributions in the amount of €50,000 were made to the Trust Fund, as explained in the financial report in appendix I. A special bank account was set up for the Trust Fund.

During the financial period 2013-2014, an amount of €41,449 was withdrawn to provide funding to the internship programme of the International Tribunal for the Law of the Sea.

The special bank account showed a balance of €54,299 as at 31 December 2014.

We also refer to the performance report of the Trust Fund in appendix V.

Trust Fund of the China Institute for International Studies

According to the memorandum of understanding dated 3 May 2012 between the China Institute for International Studies and the International Tribunal for the Law of the Sea, the Institute provided a lump sum of €100,000 as financial assistance for supporting the continuation of the International Tribunal for the Law of the Sea internship programme, the summer academy on the law of the sea, maritime law and for implementing other programmes.

During the financial period 2013-2014, an amount of €63,127 was withdrawn from the CIIS Grant to provide financial assistance for the summer academy 2013-2014 of the International Foundation for the Law of the Sea.

The CIIS Grant was invested in a special bank account, which showed a balance as at 31 December 2014 of €9,690.

We also refer to the performance report of the CIIS Grant in appendix V.

Appendix VII

General engagement terms for Wirtschaftsprüfer (German Public Auditors) and Wirtschaftsprüfungsgesellschaften (Public Audit Firms), as well as special conditions for increased liability

[For the text of appendix VII, see SPLOS/192, annex, appendix VI.]

United Nations Convention on the Law of the Sea SPLOS/280

Meeting of States Parties

Distr.: General
30 March 2015

Original: English and French

Twenty-fifth Meeting
New York, 8-12 June 2015

Report on budgetary matters for the financial periods 2013-2014 and 2015-2016

Presented by the Registrar of the International Tribunal for the Law of the Sea

I. Performance report for 2013-2014

1. In June 2012, the twenty-second Meeting of States Parties approved the budget of the Tribunal in the amount of €21,239,120 for the financial period 2013-2014 (SPLOS/250). With a view to providing the Tribunal with the necessary financial means to deal with cases in 2013-2014, in particular cases Nos. 18 (*The M/V "Louisa" Case (Saint Vincent and the Grenadines* v. *Kingdom of Spain)*) and 19 (*The M/V "Virginia G" Case (Panama/Guinea-Bissau)*) and urgent cases requiring expeditious proceedings, the Meeting of States Parties also approved an amount of €5,306,320 under part C, "Case-related costs". This amount was included in the total appropriation amounting to €21,239,120. The Meeting decided that a floor rate of 0.01 per cent and a ceiling rate of 22 per cent would be used in establishing the rate of assessment for States parties for the budget of the Tribunal for 2013-2014.

2. As shown in the performance report for the financial period 2013-2014 (see annex I), the total expenditure for that period stands at €19,241,443, representing 90.59 per cent of the total appropriations (€21,239,120). This performance can be explained by the optimum use of resources in a period of increased judicial workload. In this regard, it may be noted that part C of the budget for the financial period 2013-2014 was used to cover expenses relating to the following cases: the deliberations of the Tribunal and the meeting of the drafting committee in case No. 18, a case on the merits which was filed with the Tribunal in November 2010; the hearing, the initial deliberations and the deliberations on draft judgment, as well as the meeting of the drafting committee in case No. 19, a case on the merits filed with the Tribunal in July 2011; and the hearing and the initial deliberations, as well as the meeting of the drafting committee in case No. 21 (*Request for an advisory opinion submitted by the Sub-Regional Fisheries Commission (SRFC)*), a request for advisory opinion submitted to the Tribunal in March 2013. In addition, one urgent request for provisional measures (case No. 22: *The Arctic Sunrise Case (Kingdom of*

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the Netherlands v. *Russian Federation), Provisional Measures*) was submitted to the Tribunal on 21 October 2013 and the Tribunal delivered its order prescribing provisional measures in the case on 22 November 2013.

3. Under part C, savings amounted to €1,349,782. These savings may be explained by the fact that, while the 2013-2014 budget was calculated on the basis of the costs relating to two and one-half urgent proceedings (in addition to the amount appropriated to case Nos. 18 and 19), the Tribunal dealt with only one urgent case (request for provisional measures in case No. 22), and part of case No. 21 during that period. In addition, the optimal planning of the hearings, initial deliberations and deliberations and meetings of the drafting committees in cases Nos. 18, 19 and 21 also resulted in savings under "Case-related costs".

4. It may be noted that, if the case-related costs were excluded, the performance rate for the financial period would be 95.93 per cent.

5. Under budget section 1, "Judges", an overexpenditure of €19,354 occurred in the budget line "annual allowances". This overexpenditure was due mainly to the fact that two judges whose term ended in September 2014 continued to sit in case No. 21, in accordance with the Rules of the Tribunal from October 2014 until December 2014. During that period, the two judges continued to receive their annual allowance, while their pension payments were suspended. Another factor that explains the overexpenditure is the revision of the remuneration of the members of the Tribunal that took place twice during the financial period, in January 2013 and January 2014. That overexpenditure, totalling €19,354, was fully absorbed by the redeployment of the appropriations within the section "Judges". As a result, this section shows a final balance of €226,670.

6. Under section 2, "Staff costs", savings amounting to €315,144 relate mainly to the budget lines "established posts" and "common staff costs". The savings under "established posts" are due to vacant positions in the Registry during the period under review. Savings under "common staff costs" resulted largely from savings on staff entitlements (costs on separation and installation, education grant and home leave).

7. Section 3, "Representation allowance", shows a negative balance of €158. This overexpenditure is due entirely to the depreciation of the euro against the United States dollar throughout the budget period. It is proposed that this overrun be financed by the savings from section 2, which shows savings of €315,144.

8. The budget line "special services (external audit)" under section 6, "Operating expenditures", also shows an overexpenditure of €9,600. The overexpenditure is due to the fact that, owing to an oversight, the amount approved in the 2013-2014 budget reflected only half of the required amount (€20,000). This matter, as well as the anticipated overexpenditure resulting therefrom, was reported to the Meeting of States Parties in June 2014 (see SPLOS/2014/WP.1). This overexpenditure was fully absorbed by the redeployment of appropriations within section 6, which shows savings in the amount of €100,252.

II. Report on action taken pursuant to the decision of the twenty-fourth Meeting of States Parties concerning the budget of the Tribunal for 2015-2016

9. In June 2014, the twenty-fourth Meeting of States Parties took a decision on budgetary matters (SPLOS/275), paragraphs 1, 3 and 4 of which read as follows:

> "1. The Meeting of States Parties, having considered the draft budget proposals of the International Tribunal for the Law of the Sea for 2015-2016 (SPLOS/2014/WP.1), approved the amount of €18,886,200 as the budget of the Tribunal for 2015-2016, which represents a reduction of €1,159,100 compared with the proposed budget as it appears in annex I to the above-mentioned document. The Meeting notes that this represents a decrease of €2,352,920 compared with the amount approved for the financial period 2013-2014.
>
> ...
>
> "3. On the basis of the report on budgetary matters for the financial periods 2011-2012 and 2013-2014 (SPLOS/268), the Meeting notes that the surplus cash from the financial period 2011-2012 amounts to €879,051. The Meeting decided that, of that amount, €529,051 would be surrendered and deducted from the contributions of States parties for 2015, in accordance with financial regulation 4. It also decided that an amount of €350,000 would be transferred, on an exceptional basis, to the Working Capital Fund, to cover the cost of considering cases that cannot be met from the funds allocated for case-related costs.
>
> "4. The Meeting encourages the Registrar to continue to manage the funds in a prudent and efficient manner, trying to achieve optimum utilization of financial resources of the Tribunal. The Meeting requests the Registrar to explore ways of making additional savings in the budget of the Tribunal, keeping in mind the need for the Tribunal to function effectively, and to report on this matter to the Meeting at its next session."

10. Pursuant to paragraph 1 of the above-mentioned decisions, the appropriations approved for 2015-2016 were reduced by €1,159,100 from the proposed amount (€20,045,300). Further to paragraph 4 of the same decisions, the Tribunal, at its thirty-eighth session, in October 2014, considered a report prepared by the Registrar and decided to examine this matter in the light of the performance report for the budget 2013-2014. On that basis, in March 2015, at its thirty-ninth session, the Tribunal decided that reductions would be made in respect of the following budget lines (in euros):

1.3	Travel to sessions	15 000
1.4	Judges' common costs	10 000
3.5	Overtime	2 000
3.6	Temporary assistance for meetings	6 000
3.7	General temporary assistance	3 000
7.2	Rental and maintenance of equipment	15 000
7.3	Communications	5 000

9.1	Purchase of equipment	2 600
10.3	Travel to meetings, including judges ad hoc	10 000
	Total	**68 600**

11. Those reductions are made in the light of the budget performance of the previous financial period of the Tribunal, keeping in mind the need for the Tribunal to be able to discharge its functions. In that connection, it should be noted that the budget, as approved in June 2014 by the Meeting of States Parties, already contained decreases in several budget lines under Part A, "Recurrent expenditure" ("overtime", "temporary assistance for meetings", "general temporary assistance", "maintenance of premises (including security)", "communications", "supplies and materials" and "external printing and binding") in comparison with the approved budget for 2013-2014. The savings currently proposed thus represent further decreases.

12. Those additional savings are made on the understanding that the Tribunal would continue to operate under normal circumstances.

13. No reductions under "established posts" or "common staff costs" have been made, since the appropriations were calculated on the basis of United Nations standards costs (with respect to "established posts") and of estimated actual requirements (with respect to "common staff costs"). In that respect, it may be observed that the savings in the budget performance for the previous financial period are the result of temporary vacancies in the Registry of the Tribunal. Since then, those vacancies have been filled.

14. A revised budget table for 2015-2016 reflecting those reduction is contained in annex II to the present document.

III. Report on action taken pursuant to the Financial Regulations of the Tribunal

A. Surrender of cash surplus from the financial period 2011-2012

15. Pursuant to the information communicated to the Meeting of States Parties (see SPLOS/268, paras. 9 and 10), an amount of €529,051 was surrendered to States parties and deducted from their contributions for 2015 and for earlier financial periods, where applicable, in accordance with regulation 4 of the Financial Regulations of the Tribunal (see SPLOS/275, para. 3).

B. Investment of funds of the Tribunal

16. In respect of the investment of funds of the Tribunal, regulation 9 of the Financial Regulations of the Tribunal stipulates the following:

> "9.1 The Registrar may make prudent short-term investments of moneys not needed for immediate requirements and shall inform the Tribunal and the Meeting of States Parties periodically of such investments.
>
> ...

"9.2 Income derived from investments shall be credited to miscellaneous income or as provided in the rules relating to each fund or account."

17. In 2013 and 2014, the Tribunal's funds were kept in Chase Bank and Deutsche Bank in United States dollars and euros as short-term investments, which are investments made for less than 12 months, according to rule 109.1 of the Financial Rules of the Tribunal. The funds yielded interest amounting to €15,266 during 2013 and 2014. This earned interest has been credited as miscellaneous income, in accordance with regulation 9.2 of the Financial Regulations of the Tribunal.

C. Trust fund for the law of the sea

18. At its twenty-eighth session, the Tribunal approved the Registrar's proposal to establish a trust fund for the law of the sea in accordance with the Financial Regulations of the Tribunal. The Registrar established the new trust fund for the law of the sea with the Deutsche Bank in Hamburg. The trust fund is intended to promote the advancement of human resources in developing countries in the law of the sea and maritime affairs in general. Contributions to be made to the trust fund will be used to provide financial assistance for the participation of applicants from developing countries in the Tribunal's internship programme and the summer academy.

19. The first contribution to the trust fund, in the amount of €25,000, was made in 2010 by Korwind, a Hamburg-based company from the Republic of Korea working in the field of renewable energy. Subsequent contributions from the Korea Maritime Institute were made in October 2011 (€15,000), December 2012 (€15,000), October 2013 (€15,000), August 2014 (€20,000) and December 2014 (€15,000)). Since July 2012, the trust fund has been used to support the Tribunal's internship programme and provide financial assistance to interns from developing countries. The trust fund was also used to finance a regional workshop held in Nairobi in August 2014. As at 31 December 2014, the performance of the trust fund was as follows (in euros):

Contributions	50 000
Loss on exchange	(354)
Total income	**49 646**
Expenditures on participants and authorized activities	(40 906)
Bank charges	(543)
Total expenditure	**41 449**
Excess of income over expenditure	**8 197**
Reserves from prior periods	39 992
Available balance	**48 189**

D. Nippon Foundation trust fund

20. In March 2007, the Tribunal and the Nippon Foundation signed the Nippon Foundation grant agreement. Pursuant to the agreement, the Nippon Foundation agreed to contribute an amount of €200,000 to the Nippon Foundation International Tribunal for the Law of the Sea capacity-building and training programme on dispute settlement under the United Nations Convention on the Law of the Sea.

21. In accordance with regulation 6.5 of the Financial Regulations of the Tribunal, a trust fund was subsequently established and a special euro bank account named "Nippon Foundation Grant" set up with Deutsche Bank. The purpose of the grant is to finance the expenses of participants from developing countries in the aforementioned programme.

22. A second contribution of €200,000 was made to the Tribunal in March 2008, and a third in March 2009. Five more contributions in the amount of €230,000 each were made in March 2010, March 2011, March 2012, March 2013 and March 2014, respectively. The performance of the Nippon Foundation grant as at 31 December 2014 is reported to the Meeting of States Parties in accordance with regulation 6.5 of the Financial Regulations of the Tribunal, as follows (in euros):

Grants from the Nippon Foundation	460 000
Loss on exchange	(30)
Total income	**459 970**
Expenditures on participants and authorized activities	(427 906)
Bank charges	(638)
Non-refundable tax	(510)
Total expenditures	**429 054**
Excess of income over expenditure	**30 916**
Reserves from prior periods	236 308
Available balance	**267 224**

E. China Institute of International Studies trust fund

23. Following the signing of a memorandum of understanding between the Tribunal and the China Institute of International Studies (CIIS) on 3 May 2012, a trust fund, designated as the CIIS Grant, was set up to support the Tribunal's internship programme, the summer academy of the International Foundation for the Law of the Sea and other projects, including regional workshops. A contribution from the Institute to the grant in the amount of €100,000 was received on 20 June 2012 and used to support the internship programme and the summer academy. As at 31 December 2014, the balance stood at €15,878, which is reserved to fund the organization of a regional workshop in West Africa.

IV. Proposal regarding the participation of the Tribunal in the International Civil Service Commission

24. Since its establishment in 1996, the Tribunal applies the United Nations common system of salaries, allowances and other conditions to its staff. This practice is in line with the Agreement on Cooperation and Relationship concluded between the Tribunal and the United Nations on 18 December 1997. Pursuant to article 6 of that Agreement, the United Nations and the Tribunal agree to apply, as far as practicable, common personnel standards, methods and arrangements designed to avoid serious discrepancies in terms and conditions of employment, to avoid competition in recruitment of personnel and to facilitate any mutually desirable interchange of personnel in order to obtain the maximum benefit from their services.

25. The conditions of service of the United Nations common system is regulated and coordinated by the International Civil Service Commission. The Commission performs such functions in respect of the United Nations and of those specialized agencies and other international organizations which participate in the United Nations common system and which accept the statute of the Commission (ICSC/1/Rev.1, art. 1, para. 2) and, to that end, is mandated to cover all aspects of staff employment conditions, such as Professional salary scales, schedules of post adjustment, the level of dependency allowances and education grant, daily subsistence allowances and hardships allowances.

26. The Tribunal has not participated in the work of the Commission to date. However, organizations that have committed to applying the common system can participate in and contribute to the work of the Commission by subscribing in writing to its statute and by making a financial contribution to it. The International Seabed Authority is among the organizations participating in the Commission.

27. Should it participate in the work of the Commission, the Tribunal would receive on a regular basis information on new developments relating to the conditions of service within the common system and contribute to the decision-making of the Commission on human resources management policies. The Tribunal would also be able to consult the Commission on any questions in connection with the common system. This would facilitate the decision-making process, eliminate mistakes when applying the common system and maintain an efficient functioning of the Tribunal. The costs for participation in the Commission are calculated on the basis of the number of staff of the organizations. For the biennium 2015-2016, for example, the Tribunal's contribution for its participation in the Commission would be approximately $18,000.

28. The Tribunal considered its participation in the Commission during its thirty-ninth session in March 2015 and decided to propose to the Meeting of States Parties that the Tribunal subscribe to the Statute of the Commission with effect from 1 January 2016, on the understanding that the additional expenditure related thereto ($9,000 per annum) should be absorbed into the current budget.

Annex I

Performance report for 2013-2014 (in euros)

Part Section	*Objects of expenditure*	*2013-2014 approved budget*	*2013 expenditure (as at 31 December 2013)*	*2014 disbursement (as at 31 December 2014)*	*2013-2014 total expenditure (as at 31 December 2014)*	*Balance*	*Total expenditure/ approved budget (percentage)*
A	**Recurrent expenditure**						
1	**Judges**	5 228 000	2 410 124	2 591 206	5 001 330	226 670	
1.1	Annual allowances	3 013 400	1 499 490	1 533 264	3 032 754	(19 354)	100.64
1.2	Special allowances	909 600	381 552	441 587	823 139	86 461	90.49
1.3	Travel to sessions	282 500	103 578	103 027	206 605	75 895	73.13
1.4	Judges' pension scheme	880 700	416 815	402 382	819 197	61 503	93.02
1.5	Common costs	141 800	8 689	110 946	119 635	22 165	84.37
2	**Staff costs**	7 130 000	3 317 104	3 497 752	6 814 856	315 144	
2.1	Established posts	4 664 200	2 306 203	2 333 935	4 640 138	24 062	99.48
2.2	Common staff costs	2 045 000	862 139	925 826	1 787 965	257 035	87.43
2.3	Overtime	29 400	10 175	14 979	25 154	4 246	85.56
2.4	Temporary assistance for meetings	207 200	66 208	123 178	189 386	17 814	91.40
2.5	General temporary assistance	113 100	41 597	59 760	101 357	11 743	89.62
2.6	Training	71 100	30 782	40 074	70 856	244	99.66
3	**Representation allowance**	11 300	5 746	5 712	11 458	(158)	101.40
4	**Official travel**	180 300	64 649	113 599	178 248	2 052	98.86
5	**Hospitality**	13 900	6 931	6 655	13 586	314	97.74
6	**Operating expenditures**	2 898 500	1 210 210	1 588 038	2 798 248	100 252	
6.1	Maintenance of premises (including security)	2 165 600	916 880	1 239 440	2 156 320	9 280	99.57
6.2	Rental and maintenance of equipment	361 400	152 346	152 723	305 069	56 331	84.41
6.3	Communications	197 200	73 863	87 687	161 550	35 650	81.92
6.4	Miscellaneous services and charges (including bank charges)	40 000	19 435	13 878	33 313	6 687	83.28
6.5	Supplies and materials	123 900	47 686	74 310	121 996	1 904	98.46
6.6	Special services (external audit)	10 400	0	20 000	20 000	(9 600)	192.31

Part Section	Objects of expenditure	2013-2014 approved budget	2013 expenditure (as at 31 December 2013)	2014 disbursement (as at 31 December 2014)	2013-2014 total expenditure (as at 31 December 2014)	Balance	Total expenditure/ approved budget (percentage)
7	**Library and related costs**	316 000	127 282	188 424	315 706	294	
7.1	Library — procurement of books and publications	236 000	115 000	120 949	235 949	51	99.98
7.2	External printing and binding	80 000	12 282	67 475	79 757	243	99.70
B	**Non-recurrent expenditure**						
8	**Furniture and equipment**						
8.1	Purchase of equipment	154 800	27 404	124 069	151 473	3 327	97.85
C	**Case-related costs**	5 306 320	2 210 288	1 746 250	3 956 538	1 349 782	74.56
10	**Judges**	3 982 130	1 680 830	1 285 206	2 966 036	1 016 094	74.48
10.1	Special allowances	3 180 990	1 488 565	1 140 593	2 629 158	551 832	82.65
10.2	Compensation to judges ad hoc	294 210	82 318	57 794	140 112	154 098	47.62
10.3	Travel to meetings, including judges ad hoc	506 930	109 947	86 819	196 766	310 164	38.82
11	**Staff costs**	1 324 190	529 458	461 044	990 502	333 688	74.80
11.1	Temporary assistance for meetings	1 261 940	507 395	456 636	964 031	297 909	76.39
11.2	Overtime	62 250	22 063	4 408	26 471	35 779	42.52
12	**Miscellaneous**	0	0		0	0	
D	**Working Capital Fund**	0	0		0	0	
	Total	**21 239 120**	**9 379 738**	**9 861 705**	**19 241 443**	**1 997 677**	**90.59**

Annex II

Revised budget table for 2015-2016 (in euros)

Part *Section*	*Objects of expenditure*	*2015-2016 approved budget*	*Additional savings*	*2015-2016 revised budget*
A	**Recurrent expenditure**			
1	**Judges**	4 271 100	(25 000)	4 246 100
1.1	Annual allowances	3 008 300	0	3 008 300
1.2	Special allowances	917 900	0	917 900
1.3	Travel to sessions	289 600	(15 000)	274 600
1.4	Common costs	55 300	(10 000)	45 300
2	**Judges' pension scheme**	967 800	0	967 800
2.1	Pension in payment	782 800	0	782 800
2.2	Pension for retiring judges	185 000	0	185 000
3	**Staff costs**	7 544 900	(11 000)	7 533 900
3.1	Established posts	6 257 000	0	6 257 000
3.2	Staff assessment/credit	(1 171 800)	0	(1 171 800)
3.3	Reimbursement of national taxes	0	0	0
3.4	Common staff costs	2 045 000	0	2 045 000
3.5	Overtime	27 000	(2 000)	25 000
3.6	Temporary assistance for meetings	203 900	(6 000)	197 900
3.7	General temporary assistance	110 900	(3 000)	107 900
3.8	Training	72 900	0	72 900
4	**Representation allowance**	11 100	0	11 100
5	**Official travel**	180 300	0	180 300
6	**Hospitality**	14 300	0	14 300
7	**Operating expenditures**	2 908 000	(20 000)	2 888 000
7.1	Maintenance of premises (including security)	2 159 000	0	2 159 000
7.2	Rental and maintenance of equipment	370 600	(15 000)	355 600
7.3	Communications	194 200	(5 000)	189 200
7.4	Miscellaneous services and charges (including bank charges)	41 000	0	41 000
7.5	Supplies and materials	122 400	0	122 400
7.6	Special services (external audit)	20 800	0	20 800
8	**Library and related costs**	320 000	0	320 000
8.1	Library — procurement of books and publications	242 000	0	242 000
8.2	Start-up costs of library			
8.3	External printing and binding	78 000	0	78 000

Part *Section*	*Objects of expenditure*	*2015-2016 approved budget*	*Additional savings*	*2015-2016 revised budget*
B	**Non-recurrent expenditure**			
9	**Furniture and equipment**	157 400	(2 600)	154 800
9.1	Purchase of equipment	157 400	(2 600)	154 800
9.2	Purchase of special equipment			
10	Alteration to premises	0	0	0
C	**Case-related costs**			
10	**Judges**	1 899 700	(10 000)	1 889 700
10.1	Special allowances	1 468 500	0	1 468 500
10.2	Compensation to judges ad hoc	110 800	0	110 800
10.3	Travel to meetings, including judges ad hoc	320 400	(10 000)	310 400
11	**Staff costs**	611 600	0	611 600
11.1	Temporary assistance for meetings	577 800	0	577 800
11.2	Overtime	33 800	0	33 800
D	**Working Capital Fund**	0	0	0
	Total	**18 886 200**	**(68 600)**	**18 817 600**

United Nations Convention on the Law of the Sea SPLOS/281

Meeting of States Parties

Distr.: General
8 May 2015

Original: English

Twenty-fifth meeting
New York, 8-12 June 2015

Election of one member of the Commission on the Limits of the Continental Shelf

Note by the Secretary-General

1. In accordance with article 2, paragraph 2, of annex II to the United Nations Convention on the Law of the Sea, the Secretary-General addressed a communication dated 23 January 2015 to States parties informing them of a vacancy in the Commission on the Limits of the Continental Shelf owing to the resignation of George Jaoshvili (Georgia) on 16 January 2015.

2. It is recalled that rule 72 of the Rules of Procedure for Meetings of States Parties (SPLOS/2/Rev.4) provides that, if the office of a member of the Commission becomes vacant, the Meeting of States Parties shall, in accordance with rule 71, elect a member for the remainder of the predecessor's term. Rule 71 provides that the elections of the members of the Commission shall take place in accordance with article 76 and annex II to the Convention.

3. Correspondingly, rule 8 of the Rules of Procedure of the Commission (CLCS/40/Rev.1) provides that, if a member of the Commission dies or resigns or for any other cause can no longer perform his or her duties, the Meeting of States Parties to the Convention shall elect a member for the remainder of the predecessor's term. Such by-elections shall be carried out in accordance with article 76 and annex II to the Convention.

4. Article 2, paragraph 3, of annex II to the Convention provides that elections of the members of the Commission shall be held at a meeting of States parties convened by the Secretary-General at United Nations Headquarters.

5. In his communication dated 23 January 2015, the Secretary-General informed States parties that the election of one member of the Commission would be included in the provisional agenda of the twenty-fifth Meeting of States Parties, to be held at United Nations Headquarters from 8 to 12 June 2015 (see SPLOS/L.75).

6. In addition, States parties were invited to submit, from 2 February to 1 May 2015, nominations for the election of one member of the Commission, together with a statement of qualifications.

7. It is recalled that article 2, paragraph 1, of annex II to the Convention provides that the members of the Commission shall be experts in the field of geology, geophysics or hydrography.

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8. Article 2, paragraph 3, of annex II to the Convention provides that not less than three members of the Commission shall be elected from each geographical region. In that connection, it is recalled that the nineteenth Meeting of States Parties, held in June 2009, approved the arrangement for the allocation of seats on the International Tribunal for the Law of the Sea and the Commission on the Limits of the Continental Shelf (see SPLOS/203, paras. 96-102). According to the arrangement, as set out in document SPLOS/201, the allocation of seats on the Commission shall be in accordance with the relevant provisions of the Convention, providing that no regional group will have fewer than three seats. As from the next election, the Commission shall have the following composition: five members from the Group of African States; five members from the Group of Asian States; three members from the Group of Eastern European States; four members from the Group of Latin American and Caribbean States; three members from the Group of Western European and other States; and the remaining one member from among the Group of African States, the Group of Asian States and the Group of Western European and other States. This arrangement does not prejudice or affect future arrangements for elections. It is noted that the vacancy in the Commission occurred owing to the resignation of a member elected from the Group of Eastern European States.

9. Following the closure of the period of nominations on 1 May 2015, a list of candidates nominated by States parties was prepared by the Secretary-General, in accordance with article 2, paragraph 2, of annex II to the Convention and will be submitted to States parties as document SPLOS/282.

10. Subject to agreement at the Meeting, in accordance with established practice, the election would be held by secret ballot. In accordance with annex II to the Convention, two thirds of the States parties shall constitute a quorum. The person elected to the Commission shall be the one who has obtained a two-thirds majority of the votes of the representatives of the States parties present and voting. The member of the Commission thus elected will serve for the remainder of the predecessor's term and will be eligible for re-election.

11. In order to ensure the efficient conduct of the election, the credentials of representatives and the names of alternate representatives and advisers attending the Meeting should be transmitted to the Secretariat as soon as possible and no later than 24 hours after the opening of the Meeting on 8 June 2015, in accordance with rule 13, paragraph 1, of the Rules of Procedure for Meetings of States Parties. It is recalled that rule 13, paragraph 2, of the Rules of Procedure for Meetings of States Parties provides that the credentials shall be issued either by the Head of State or Government or by the Minister for Foreign Affairs or any person authorized by either of them.

12. In that connection, attention is drawn to the understanding reached at the twenty-third Meeting of States Parties (see SPLOS/263, para. 101), according to which, in keeping with rule 1 of the Rules of Procedure, Meetings of States Parties could be adjourned and resumed as required and would terminate when the next Meeting of States Parties is convened. Therefore, it is expected that the credentials will be valid for the period from 8 to 12 June 2015 and, to the extent practicable, also thereafter, until the convening of the twenty-sixth Meeting of States Parties.